(1) பக்கங்களின் எண்ணிக்கை 208

(2) புதுக்கித் திருப்பிய நாள் ~~A~~ 4/85 A 4/85

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

Public Works துறை

அரசாணை எண். / மு. கோப்புத் தாள் எண்.	916 (97) W
	அச்சகம் / படிவகை

நாள் : 20.3.1888

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண - கா-1—18,000—15-6-87.

906-17
9

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

Note by Colonel J. Pennycuick, R.E., Superintending Engineer, dated 13th Sept. 1886.
Endorsement by the Chief Engr., Public Works Dept., dated 2nd Nov. 1886, No. 3841 C.
Note by Major D. Campbell, R.E., Deputy Chief Engineer, Public Works Department, dated 1st November 1886.

From the Superintending Engineer,	I Circle,	dated	15th	January	1887,	No.	409 G.T.
" " "	II "	"	10th	"	"	"	291 G.T.
" " "	III "	"	12th	"	"	"	1986 I.
" " "	IV "	"	8th	"	"	"	4 E.W.
" " "	V "	"	24th	March	"	"	6395.
" " "	VI "	"	16th	January	"	"	1556 T.J.

" Examiner, Public Works Accounts, dated 5th May 1887, No. 85.
Note by the Chief Engineer for Irrigation, dated 13th May 1887.
From Colonel J. Pennycuick, R.E., Suptg. Engineer, VI Circle, dated 18th July 1887, No. 771 T.J.
From the Examiner, Public Works Accounts, dated 26th August 1887, No. 489.
" " " " " " 18th October " " 662.
Endorsement from the Chief Engineer on extract from letter from the Superintending Engineer, I Circle, dated 6th April 1887, No. 142 G.D., dated 31st October 1887, No. 73 E.W.
From the Chief Engineer for Irrigation, dated 29th November 1887, No. 219.
" Examiner, Public Works Accounts, dated 23rd August 1887, No. 475.
Endorsement by the Chief Engineer, Public Works Department, dated 30th August 1887, No. 498 D.
From the Examiner, Public Works Accounts, dated 1st September 1887, No. 501.

" Superintending Engineer,	I Circle,	dated	4th	Feb.	1888,	No.	406 G.L.
" " "	II "	"	27th	Oct.	1887,	"	283 G.L.
" " "	III "	"	3rd	"	"	"	1271.
" " "	IV "	"	15th	"	"	"	411 E.W.
" " "	V "	"	24th	Sept.	"	"	2636.
" " "	VI "	"	7th	Nov.	"	"	1469 T.J.
" Consulting Architect to Government,		dated	16th	"	"	"	1074.

ORDER—dated 20th March 1888, No. 916 W., Public Works.

The papers above recorded relate to certain suggestions made by Colonel J. Pennycuick, R.E., Superintending Engineer, having for their object the simplification of the monthly divisional accounts and relief to Executive Engineers in their preparation.

2. Colonel Pennycuick's proposals may be divided under the following main heads :—

I. The withdrawal of accountants from divisional offices, and the compilation in Superintending Engineers' offices by a reduced staff of accountants of the accounts of the whole of the divisions in each circle.

II. The increase of Superintending Engineers' powers of disposing of objectionable items, *i.e.*, increase of powers of sanctioning and condoning minor irregularities.

III. The transmission of the monthly accounts direct to the Examiner by the circle accountant, and the stoppage of all direct correspondence between the Examiner and Executive Engineers.

IV. The discontinuance of the transmission of work vouchers to the Examiner.

V. The transfer of the duty of auditing travelling allowance bills from the Examiner to Superintending Engineers.

3. In connection with the abovementioned proposals a further suggestion was made by Major A. C. Smith, Officiating Superintending Engineer, VI Circle, and Mr. G. T. Walch, Superintending Engineer, I Circle, that the objectionable item statement should be made a quarterly instead of a monthly return. This proposal will be referred to below as head VI.

4. Colonel Pennycuick's suggestions have been circulated for remarks to the Chief and Superintending Engineers, to the Examiner, Public Works Accounts, and to a number of selected Executive Engineers, and, after a careful consideration of the replies received, the Government have arrived at the following conclusions.

5. A large majority of the officers consulted consider proposal I to be impracticable; and as the balance of opinion is clearly in favor of maintaining the present practice of compiling the monthly accounts in divisional offices, the Government are of opinion that this suggestion need not be further considered.

Head I.—The withdrawal of accountants from divisional offices, and the compilation in Superintending Engineers' offices by a reduced staff of accountants, of the accounts of the whole of the divisions in each circle.

6. *Head II.*—Colonel Pennycuick suggests that Superintending Engineers should have the power of condonation in all cases coming under the following heads, such cases to be finally disposed of by the Superintending Engineer, and not to be included in the statement of objectionable items, unless at the special desire of the Superintending Engineer:—

Head II.—The increase of Superintending Engineers' powers of disposing of objectionable items, *i.e.*, increase of powers of sanctioning and condoning minor irregularities.

(*a*) All cases of non-submission of completion certificates.
(*b*) All cases of non-submission of work vouchers.
(*c*) All cases of deviations or excesses on sub-heads of estimates.
(*d*) All cases of deviations from sanctioned estimates for component works forming part of a general sanction, whatever be the amount of the individual estimates, provided that the total sanction is not exceeded by more than Rs. 1,000, or 5 per cent., whichever may be the greater.
(*e*) All cases of excess over allotments not exceeding Rs. 1,000 in amount.

7. (*a*) The Government do not consider it desirable that Superintending Engineers should have the power to dispense with completion reports. If a Superintending Engineer has an opportunity of inspecting a completed work before the Executive Engineer, there is no objection to the report being signed by the former officer, but in no case of ordinary works can the completion report be dispensed with altogether. In some cases, however, objects of expenditure are technically classed as "works," though they are not "works" in the ordinary sense of the word, and in such cases completion certificates are probably unnecessary. The Secretary to the Code Committee will submit a draft standing order specifying the cases in which completion reports need not be submitted.

(*b*) The question as to the necessity for a work voucher, or as to the propriety of dispensing with it, is one for the Examiner's consideration. There is no objection to a Superintending Engineer suggesting to the Examiner the propriety of dispensing with the work voucher when there appear to be special circumstances to justify such a course, but it must be understood that the decision rests with the Examiner.

(*c*) Except in the case of productive or protective works, Superintending Engineers are already vested, under paragraph 267 (*a*) of the Public Works Code, with power to sanction deviations. With reference to productive or protective public works, the Government resolve to delegate to the Chief Engineers the powers vested in them under paragraph 1515 of the Public Works Code; and in individual cases, when it may appear advisable, the Chief Engineer may delegate similar powers to the Superintending Engineer concerned. As regards condonation of excesses on sub-heads of estimates, it is observed that such excesses are not usually reported to Government. To save correspondence, however, between Superintending Engineers and the Examiner, the former officers may, when possible, sanction some definite increase of

the faulty item of an estimate by a corresponding reduction of contingencies or of some other item.

(*d*) This proposal is approved by the Government, but in order to secure a guarantee for the due fulfilment of the stipulated condition as to excess over total sanction, some part of the estimate provision for unforeseen requirements will be placed at the disposal of the Superintending Engineer concerned as a reserve fund to be afterwards credited with all ascertained savings and debited with all additional or excess sanctions. Should the estimate in such cases contain no separate provision for unforeseen requirements, the reserve fund may be formed by diverting a portion of the provision for contingencies of each component item, reducing to a corresponding extent the estimates for the latter.

(*e*) Under paragraph 1966 of the Public Works Code, excesses not exceeding Rs. 500 over budget appropriations need not be reported as objectionable, because such small excesses will usually be counterbalanced by savings on other items, and will not appreciably disturb the equilibrium between the budget grant and expenditure. It is not likely that the Government of India will sanction the proposal to raise the limit to Rs. 1,000, and this Government are not disposed to recommend its adoption.

8. Colonel Pennycuick further advocates the following alterations in paragraph 352 of the Public Works Code:—

Before *C* insert—"also with the approval of the Superintending Engineer."
In *C* (1)—*For* Rs. 500 *substitute* Rs. 1,000.
In *C* (2)—*For* Rs. 500 *substitute* Rs. 1,000, and *for* Rs. 10,000 *substitute* Rs. 20,000.
In *C* (3)—*For* Rs. 10,000 *substitute* Rs. 20,000.
In *C* (1), (2) and (3)— omit the sentences excepting productive public works.

The Government see no objection to this proposal, and will submit it for the sanction of the Government of India.

9. *Head III.*—The proposal under head I having been negatived, this suggestion partially falls through. Paragraph 378 of the Public Works Code, however, contingently provides for direct correspondence between the Examiner and the divisional accountant on routine account matters, and the Government have had under consideration the question of giving effect to the rule generally. With certain reservations as to the responsibilities of Executive Engineers, the Examiner is of opinion that it would be a desirable arrangement to bring the rule into force, and the majority of the Executive officers consulted on the point are in favor of adopting the proposal. The replies received on the subject will be forwarded, in original, to the Examiner for further consideration and for submission of specific proposals as to the conditions under which direct correspondence between himself and divisional accountants may be allowed. In his office note, No. 501, dated 1st September 1887, above recorded, the Examiner draws attention to the necessity for some definite understanding as to the position, duties and responsibility of a divisional accountant, more especially if the provision of paragraph 378 of the Public Works Code be brought into force. This point also will be further considered by the Examiner in connection with the proposals above called for.

Head III.—The transmission of the monthly accounts direct to the Examiner by the circle accountant, and the stoppage of all direct correspondence between the Examiner and Executive Engineers.

10. *Head IV.*—In view of the remarks made by the Government of India in their letter recorded with G.O., No. 2681 W., dated 31st October 1884, this Government do not consider it desirable to re-open this question at present. Moreover, under existing rules, the number of cases in which work vouchers are necessary is small.

Head IV.—The discontinuance of the transmission of work vouchers to the Examiner.

11. *Head V.*—The officers consulted on this point are divided in opinion as to the propriety of leaving the final audit of travelling allowance bills to Superintending Engineers. Several officers are of opinion that the present system involves a double audit, but the Examiner has

Head V.—The transfer of the duty of auditing travelling allowance bills from the Examiner to Superintending Engineers.

clearly explained that this is a misapprehension. The duties of the Superintending Engineer and the Examiner with respect to travelling allowance bills are distinct. The Superintending Engineer as *Controlling officer* allows or disallows a journey. The Examiner has nothing to do with the propriety of such journey, and the Superintending Engineer, on the other hand, has nothing to do with the amount of the claim to travelling allowance based on such journey. The latter comes within the province of the Examiner as *Audit officer*. There is no more double audit in such cases than when a Superintending Engineer sanctions a work and the Examiner audits the expenditure. On a full consideration of the question, the Government are not disposed to disturb the present practice.

12. *Head VI.*—In connection with this proposal, which has the approval of the Government, the question of making the disposal of objectionable item statements less of a routine matter has been under consideration. In a lengthy note, the Examiner, Public Works Accounts, has submitted certain suggestions in view to rendering the statement more practically effective in removing irregularities than it now is, and those suggestions may be briefly stated as follows.

Head VI.—The objectionable item statement to be made a quarterly instead of a monthly return.

13. The irregularities at present included in the monthly objectionable statements are:—

(1) Irregularities in respect of estimates.
(2) Irregularities in respect of appropriations.
(3) Non-submission of completion reports.
(4) Miscellaneous irregularities.

According to present practice all irregularities falling under the above mentioned four heads are included in a single statement for each circle, separate statements being usually submitted for the different classes of funds. The Examiner suggests that only the first three classes of irregularities be included in the objectionable item statement; that each class of irregularity be dealt with separately in a specially adapted form; that one statement for each circle and for each class of irregularity be submitted for all funds dealt with in the General Branch, and one for all dealt with in the Irrigation Branch; that the statements be submitted quarterly instead of monthly as at present, except that the statement dealing with appropriations be submitted more frequently during the last quarter of the year; and that the due dates of the three quarterly statements be fixed so that the statement for some one class should be due every month.

14. In view to reduce the number of irregularities, the Examiner suggests that, in the case of works begun on emergency without estimate, the Superintending Engineer should be empowered to grant a provisional sanction, within his powers, and for a limited time, on a rough estimate of the expenditure, pending submission of detailed plans and estimates, and that when the expenditure is likely to exceed the Superintending Engineer's powers, a similar provisional sanction by Government should be applied for.

15. With respect to miscellaneous irregularities the Examiner proposes that they should no longer be included in the objectionable item statements, but that they should be separately and individually reported after due inquiry when necessary; that in cases of a plain breach of some distinct rule, whether by way of commission or omission, the matter should be reported to Government at once, a copy of the report being sent to the Executive Engineer, with a request that a full and clear explanation may be submitted to Government through the Superintending Engineer and the Examiner, such explanation being due within a specified time, and that failing the arrival of the explanation within the prescribed time, its non-receipt should at once be reported, and the further disposal of the matter left entirely to the Government. The Examiner further proposes to keep a register of miscellaneous regularities, and to submit to Government a half-yearly abstract or statistical statement showing their numbers and increase or decrease.

16. The Government have also had under consideration the question whether any other periodical statement may be submitted less frequently than at present, and the

Examiner suggests that the monthly divisional return of grants, expenditure and balances, in so far as it extends beyond a bare application for credit, may be made a quarterly statement, if not done away with altogether, together with the budget register and connected procedure in divisional offices, leaving to the Examiner the responsibility of making the check which the present practice is intended to secure. The monthly application for credit would of course remain.

17. The Examiner is also of opinion that all practical purposes would be perfectly well secured, and the audit in some respects facilitated, if detailed accounts, *i.e.*, accounts supported by schedules in full detail, were submitted bi-monthly instead of monthly, the difficulties both in divisional offices and in the central office of accounts being considerably enhanced by the impossibility of disposing of one set of accounts before the next is due. The Examiner anticipates no difficulty in furnishing the Financial Department with monthly abstract statements in sufficient detail and sufficiently accurate, without insisting on the mass of detail now required.

18. The Examiner's several proposals under head VI are approved by the Government, and he may at once take into consideration the question of adapting the objectionable item statement form for the report of irregularities separately by classes instead of by funds. He may also at once proceed to put into force his suggestions with respect to reporting miscellaneous irregularities. The proposal with respect to making the objectionable item statement a quarterly return, as well as the Examiner's suggestions regarding the monthly return of grants and expenditure and the divisional monthly accounts, will be submitted for the consideration of the Government of India.

19. The Government are much indebted to the Examiner for the exhaustive manner in which he has dealt with these questions, and for his suggestions with respect to reducing clerical work in divisional offices.

(Here enter No. 917 W., dated 20th March 1888.)

(True Extract.)

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

To the Chief Engineer for Irrigation.
To Superintending Engineers.
To the Consulting Architect to Government.
" Examiner, Public Works Accounts, with Current Nos. 7616, 7891, 8264, 8755, 9100 and 9309 of 1887, and 1413 of 1888.

Letter—to the Secretary to the Government of India, Public Works Department, dated Fort St. George, 20th March 1888, No. 917 W.

With reference to the latter part of paragraph 7 of my letter, No. 2611 W., dated 4th October 1887, in which it was stated that certain points in connection with the question of reducing clerical work in divisional offices would probably before long form the subject of correspondence with the Government of India, I am directed to forward a copy of the Proceedings of this Government, No. 916 W., dated 20th March 1888, and to request the sanction of the Government of India to the modification of paragraph 352 of the Madras Public Works Code in the manner suggested in paragraph 8 of the Government order. The Code paragraph in question is based on paragraph 124, chapter III, volume I, of the Government of India Code.

2. I am also to recommend strongly, for the sanction of the Government of India the proposal under head VI of the proceedings that the objectionable item statement be made a quarterly instead of a monthly return. Under the present procedure the orders of Government on the statement for one month rarely reach the officers concerned before the submission of the return for the succeeding month, and many items which have been finally disposed of by the orders on one statement are thus unnecessarily repeated in the next. It is also argued that, if the return be submitted

quarterly, numerous petty irregularities, which are now reported to Government, would find no place in the statement, inasmuch as they would be remedied before the expiration of the quarter. I am at the same time to invite attention to paragraphs 12 *et seq.* of the Government order, and to the accompanying copy of a note by the Examiner, Public Works Accounts, No. 662, dated 18th October 1887, which show the measures proposed to render the objectionable item statement less of a routine matter than it now is and more effective in the prevention and removal of irregularities.

3. I am also directed to inquire whether the Government of India would be inclined to view favorably the proposals in paragraphs 16 and 17 of the order, that the monthly return of grants, expenditure and balances be converted into a quarterly return, and that the divisional accounts in full detail be submitted bi-monthly instead of monthly as at present. If so, I am to say that the measures necessary to carry out the changes will at once be taken into consideration and the result reported to the Government of India in due course.

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

Exd. J. Moses.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1888} Madras.

PUBLIC WORKS.

Dated March, 20th.

Read. *Encl.*

G.O., 20th March 1888, Nos. 916, 917 W.

MARCH.

Monthly Divisional Accounts

The Government of India addressed with regard to certain suggestions for the simplification of the — and the reduction of clerical work in divisional offices.

916
5

ANNEXURE.

Office note by the Examiner of Public Works Accounts, dated 18th October 1887, No. 662.

Referring to what I wrote about the routine character of the disposals on objectionable items statements, I may begin by saying that my remarks apply quite as much to my own action as to that of any other officer. I have to deal every month with some fifty or sixty of these statements; they are due on a certain date, and there is a certain limited time for preparing them; and the result is that it is impossible for me to give to them anything approaching to the personal attention which, in my opinion, I should give to any matter reported to Government. Practically I seldom attempt more than to see that there are no unnecessarily irritating remarks in them. If I attempted to do more I should probably delay the submission of the statements indefinitely.

2. It is an established principle of official correspondence that two or more subjects should not be mixed up in one letter (see Code paragraphs 878 and 887), but an objectionable items statement entirely ignores this principle. If each item is thoroughly gone into, they do not all, so to say, *mature* at the same date, and an item which could be disposed of at once may be delayed for weeks or months on account of some other item having no real connection with it. And if they are all gone into at once, their disposal requires, probably, a review of an utterly bewildering amount of matter. The result is that nowhere—neither in the Executive Engineer's office, nor in the Superintending Engineer's, nor in the Examiner's—is any individual item taken up at all thoroughly; at every stage the disposal has to be hurried through in a limited time; many, if not most, of the remarks are of the most futile character, and, when the statements reach Government, they seldom contain any adequate materials for the proper disposal of individual items.

3. In my opinion, therefore, the first step towards making the objectionable items statements more practically effective should be, in a large measure, to do away with them, that is to say, to abandon to a great extent the collective treatment and to deal with the items individually.

4. A collective objectionable items statement is intended, I presume, to serve two distinct purposes. It is intended—

(i) as a means for regularising, remedying, removing, and checking irregularities, and

(ii) as a means of exhibiting statistically in a more or less general view the general mass of irregularity, and showing its increase or decrease.

The first purpose, for reason stated above, is secured very badly, and the second can be much better secured by a condensed and classified abstract.

5. The irregularities at present included in the monthly objectionable items statements are:—

(i) Irregularities in respect of estimates.
(ii) Irregularities in respect of appropriations.
(iii) Non-submission of completion reports.
(iv) Miscellaneous irregularities.

If the statement, in its present form, is retained at all, I would confine its use entirely to the first two classes, for which it was originally designed, and for which—it may perhaps be capable of improvement—it is suited; but I think it would be very much better to deal with the two classes in separate statements, and to have for each a specially adapted form. I would provide for a separate periodical statement of overdue completion reports in a suitable form designed *ad hoc*, so as to show clearly all material facts, such as known dates of completion, when and by whom last inspected, whose inspection awaited, reason for non-submission, &c., with any further remarks of

officers concerned. And I would exclude all miscellaneous irregularities, and arrange that they should be separately and individually reported after due inquiry when necessary. Register of these items could be kept by me in any form and in any detail considered desirable, and periodical statements submitted showing, under any desired classification, their numbers and increase or decrease, and these abstracts would include, according to the wishes of Government, either all items whatsoever, or all outstanding more than a certain time, or only those actually reported to Government. As regards some classes of these miscellaneous irregularities, it might very possibly hereafter be found convenient to submit separate periodical statements in suitable forms as proposed in the case of completion reports, but I will not attempt to go into that matter now.

6. I have said above (in the last paragraph) that I would report all miscellaneous irregularities separately *after due inquiry when necessary*, and with regard to this last clause I may say that, in most cases of a plain breach of some distinct rule, whether by way of commission or of omission, I would propose to report the matter at once. "Inquiry," in far too many cases, simply means inordinate delay, months spent in sending reminder after reminder, eliciting eventually a bare statement to the effect that the matter is under correspondence with the Superintending Engineer, or that the irregularity was unavoidable, or that the matter will be disposed of shortly—which may mean anything from one month to eighteen—or some information equally useless, whereas the essential thing, in nearly all these cases, is that they should be dealt with and disposed of promptly. Therefore I would, as a rule, report the irregularity at once, but with a view to saving time and trouble it might be arranged that, in all such cases, I should send a copy of the report to the Executive Engineer concerned, with an intimation that, under such and such a paragraph of the Code (to be introduced for the purpose with the approval of Government), the officer's explanation (meaning of course a real and full explanation) should be furnished at once *to Government* through the Examiner, and, if necessary, through the Superintending Engineer, such explanation being due (again according to Code) within a specified time. Failing arrival of the explanation within the prescribed time, I should at once report the non-receipt to Government, and leave the further disposal of the matter entirely to Government. I do not for a moment wish to suggest that there is anything specially heinous about these miscellaneous irregularities, or that their number is very abnormal in Madras, but I think that the one great irregularity—a consequence I think of the system—is the way in which, in far too many cases, they are allowed to linger on unremedied, and, except as a matter of routine, almost unnoticed. I am convinced that, with a little promptness and determination, such of these irregularities as are not really unavoidable would soon be stopped under a system of individual treatment, whilst, as regards many of the remainder, the result of the more thorough consideration given to the matter would be to remove the occasion for technical irregularities by suitable modifications of the Code when shown to be desirable.

7. I am myself very dubious as to the advantage of the collective treatment as regards any of the different classes of irregularities, so far as concerns the first of the purposes referred to in paragraph 4, but that treatment is not so obviously unsuitable for the first three classes of irregularities as it is for miscellaneous irregularities. It is, however, very desirable, I think, that the different *classes* should be separately dealt with, because it is only on this condition that the forms adopted can, from time to time, be suitably modified, and more perfectly adapted to the several purposes. It would be impossible for me to go fully into the matter here, but I have no doubt that the collective treatment of these irregularities, *class by class*, can be materially facilitated by taking note of necessary incidents and of points of similarity between individual cases of the same class and gradually adapting the form used to the circumstances and requirements of the class concerned, so as to ensure all essential facts being clearly exhibited, and if Government should approve of the suggested change, I would at once take into consideration the question of alterations immediately desirable in the present form to meet more completely the requirements of the classes of cases referred to.

8. I would therefore deal with (1) irregularities as to estimate, (2) irregularities as to appropriation, and (3) non-submission of completion reports, in three separate

916/6

statements, and, as already suggested, I would make these statements quarterly instead of monthly as at present; but with regard to appropriations somewhat closer attention may be necessary towards the close of the financial year, and therefore during the last quarter of the year this one statement might be more frequent. As regards the statistical report or abstract relating to miscellaneous irregularities, I think that a half-yearly statement would be quite sufficient.

9. With a view to distributing the work in connection with these statements I would fix the due dates of the three quarterly statements, so that the statement for some one class should be due every month.

10. With a view to reducing the *number* of statements I would prepare them by circles instead of, as now, by divisions, and as regards separation by funds I see no reason why one statement (for each circle) should not be submitted for all funds dealt with in the General Branch and one for all dealt with in Irrigation Branch of the Secretariat.

11. With regard to specific measures for reducing irregularities of any kind with the more careful attention to individual cases which the proposed changes will, in my opinion, secure, experience will, I have no doubt, soon indicate both the measures to be taken in order to put a stop to real irregularities, and the modifications required in the rules in order to remove from the category of objectionable items many transactions and proceedings which are really unobjectionable, and possibly unavoidable, and I may point out that the adoption of any part of the suggestions made by the Superintending Engineer, VI Circle, in his letter, No. 771 T.J., dated 18th July 1887 (see also my office note No. 489 of 26th August 1887) for increasing the powers of Superintending Engineers will at once tend to reduce irregularities in respect of estimate. As regards this class, however, something more might, I think, be done. It seems to me that when a work is begun without estimate, or is continued after the estimate is exceeded, either (1) the work must go on, and ought to go on, regardless of estimate, or (2) it ought to be stopped; and I am quite prepared to admit that in the majority of cases the work probably ought to go on, and that the technical irregularity, under present rules, is unavoidable; but in such cases I think the Superintending Engineer might be empowered, if he is satisfied that the work ought to go on, to grant a provisional sanction, within his powers of course, and for a limited time, on a rough estimate of the expenditure, pending submission of detailed plans and estimates; and that when the expenditure is likely to exceed his own powers, he should report the circumstances and obtain a similar provisional sanction from Government; but if the objectionable items statement to Government is a quarterly return, such provisional sanction by Government should hardly ever be necessary. Precautions against above would not, I think, be difficult.

12. The only other suggestion that I can make "with a view to making the statements more practically effective" is that Government should insist on having real explanations, and real reasons, instead of the futile routine remarks which are now so frequent, and which, as I have already pointed out, are in a great measure—indeed I hope almost entirely—the result of the system, which makes any other than a routine disposal a matter of considerable difficulty.

13. The adoption of the proposals now made would no doubt necessitate some modification of the present system of dealing with objectionable items as between the Examiner and the Executive Engineer, but it is not now necessary to consider this matter at length.

14. I wish to repeat that nothing that I have said is meant to imply that there is any abnormal amount of irregularity in the Madras Presidency. I do not think there is; but I think there is more than there should be, or need be; and I think that the labor involved in, and the irritation caused by, the system at present adopted for remedying irregularities is out of all proportion to the results, and that better results might be secured with, in the end, much less trouble; and, in case I have not already made my meaning sufficiently clear, I will also repeat that, in my opinion, the fault lies almost entirely with *the system* (which compels a routine, and therefore ineffectual, treatment of the matter), and not with those who work with, or work under, the system.

15. It may be said that detailed inquiry into individual items might proceed concurrently with the collective treatment under the objectionable items statement system, and no doubt it *might;* but there is an obvious waste of time in doing the same thing twice over, and I do not think that the staff generally has any time to spare.

16. With regard to the question as to what other statements could be similarly dealt with, *i.e.*, submitted less frequently than at present, I think that, if I have to single out individual statements, I can only specify the monthly divisional return of grants, expenditure and balances, in so far as it extends beyond a bare application for credit. The monthly application for credit would of course remain, but would be a very simple matter. The rest might, in my opinion, be made a quarterly statement if not done away with altogether, together with the budget register and connected procedure (see Code paragraph 1588 *et seq.*) in divisional offices, leaving to the Examiner the responsibility for taking the check which the present procedure is intended to secure; but this return is so intimately connected with returns required by the Accountant-General, Public Works Department, that it might be difficult to obtain the sanction of the Government of India to any change.

17. I am also seriously of opinion that all practical purposes would be perfectly well secured, and the audit in some respects considerably facilitated, if detailed accounts—*i.e.*, accounts supported by schedules in full detail—were submitted bi-monthly instead of monthly. I think the difficulties both in divisional offices and in the central office are considerably enhanced by the impossibility of disposing of one set of accounts before the next is submitted. The Financial Department would probably require some monthly accounts, but there need not, I think, be any difficulty in providing for monthly abstract statements in sufficient detail and sufficiently accurate, without insisting on the monthly submission of the mass of detail now required.

18. In conclusion, I may mention that there seems to be no reason why Government—if so disposed—should not at once sanction the procedure suggested above in connection with miscellaneous irregularities. Sanction of the Government of India seems unnecessary.

916/7

Colonel Pennycuick's Note

on

Simplification of Accounts.

Vide Circular No 3841 C. of 2nd November 1886.

with

Abstract of opinion of the several officers consulted.

Head I. Exclusion of Accountants from Divisional offices, and Compilation of accounts in the Circle office.

" II. Increase of Supt^g Engineers powers of disposing of Objectionable Item Statements, i.e. increase of their power of sanctioning and condoning minor irregularities.

" III Examiner never to correspond directly with Executive Engineers.

" IV Discontinuance of sending Work Vouchers to the Examiner.

" V Transfer of Audit of Travelling Allowance Bills from the Examiner to Superintending Engineers.

Conclusion Major A.C. Smith's suggestion that Objectionable Item Statements should be made a quarterly instead of a monthly return.

916/8

Colonel Pennycuick's Note on Simplification of Accounts.

Vide Circular No. 3541C, dated 2nd November 1886.

Under abstract of opinions of Divisional Officers consulted.

Head I.

Exclusion of Accountants from Divisional Offices and Compilation of accounts in the Circle Office.

Names & Offices	Abstract of Opinions	Remarks of the Chief Engineer I. W. Dept^t
Lieut. Col: J Pennycuick R.E. S.E. VI Circle and late Acting Chief Engr for Irrigation.	The whole of the monthly accounts, with one or two exceptions are compilations from the Cash Book, and can be prepared as well at a distance from the Executive Engineer's Office as in it. This was done in the head office of the Tank Restoration Scheme without difficulty. Instead of an Accountant in each division office, would have the accounts of each Circle compiled by Head Accountants with whatever subordinate and clerical assistance might be necessary, working in the Circle Office for convenience sake, but not under the orders of the Exec^e Engineer. The Cash Accounts of each Executive Engineer, with vouchers, would be forwarded	

Names & Offices	Abstracts Opinions	Remarks of the Chief Engineer P.W. Dept.
Lt Col Seymour RE (contd)	at stated periods to the accountant, who would from them compile whatever statistics are required for the Account Department, and forward them to the Examiner under his own signature.	
Major D. Mc N. Campbell RE late Dy Chief Engineer and Supt. Works Jauk Restoration Scheme.	Thinks it very desirable that accounts should be simplified, but is very doubtful whether matters would be improved by Col: Pennycuick's suggestions. The case of the Jauk Restoration Scheme is very different to that of ordinary Circles. In the Jauk Area there are no works in progress, and the accounts relate almost entirely to Establishment charges, & when the accounts take up the whole time of one accountant and one clerk. In the case of an ordinary circle, with six divisions, it would be impossible without great delay to compile the Accounts in the Circle Office, as it would probably require 6 Accountants and 12 clerks to do the work. It is exceedingly doubtful whether the accounts could be compiled from the	

916/9

Names & Offices	Abstracts Opinions	Remarks of the Chief Engineer P. W. Dept.
	Cash Book without further information being called for. Further information has almost invariably to be called for in the case of Sub-divisional accounts, and this is one of the chief reasons why divisional Accounts are so often late. With a Circle Office at Dowlaishweram and Divisional Office at Berhampore, the calls for further information would cause great delay. It would be a great mistake to take away from the Ex: Engineer's Office the compilation of accounts for work for which he is responsible.	
Mr G.T. Walch Supt. Engr. I Circle	Does not consider that the proposed scheme would work well. Nor it should have done so in the Jauk Restoration Office must surely be owing to it being more like an ordinary division rather than a Circle, & possibly to the Accounts being confined to establishment charges and not to many works. In ordinary circles, the grouping of accounts could not be carried	

Names of Officers	Abstract of Opinions.	Remarks of the Chief Engineer P.W. Dept.
W.G. Waddell (Contd)	carried beyond the Divisions without risk of confusion. The Executive Engineer has a personal knowledge of this work, is responsible for the correct & economical expenditure thereon & for preventing excess expenditure, & is he who should have at first hand all knowledge of the state of this expenditure, and even under the proposed system he could not get on without an accountant in his Office. Does not believe that any relief would be obtained by this proposed scheme, which would merely shift the burden to the unwilling shoulders of Supt^s Engineers, already too heavily weighted with Office work.	
W.G. D. Wybrow S.E. II Circle.	All Executive Engineers of the Circle, with the exception of W.G. D. Grant are opposed to the Changes recommended by Col: Pennycuick. Mr Grant's argument for the change is that Col: Pennycuick having tried the system in practice, must be in a position to speak with confidence on the subject.	

Names of Officers	Abstract of Opinions.	Remarks of the Chief Engineer P.W. Dept.
	Mr Wybrow however thinks that reasoning drawn from experience in the Tank Restoration Scheme cannot be applied to Ordinary Circles, where the work is entirely different. Difficulties of communications in the II Circle would prohibit the compilation of accounts in the Circle Office. The saving in establishment would not be so great as anticipated. The Executive Engineers consulted are of opinion that the proposed change would cause them to lose control over works; that there would be little saving of time or trouble, and that mistakes in exceeding allotments would be frequent.	
Col: Vibart RE. Supt^g Engr: III Circle.	Is in favor of the scheme suggested by Lt^e Col: Pennycuick. His adoption would result in saving to Government, and would afford much relief to Executive Engineers.	
Capt^n Baddely RE Ex: Engineer Coimbatore..	To enable the accounts to be prepared from the Cash Book would entail a much more detailed entry in the latter & each	

Names of Officers	Abstracts of Opinions	Remarks by the Chief Engineer P.W.D.
Capt. Baddeley R.E. (Contd.)	each transaction than is now given - and before extracts from the Cash Book could be forwarded to the Civil Office a number of details must be attended to, which must be performed by an Accountant and which must be done in the divisional Office.	
Mr. DeWinton Ex: Engineer Nalpiri Div.	Hereat many items of accounts which never pass through the Cash Book, as that in addition to the Cash Book, materials for the Compilation of such items would have to be sent to the Supt. Engineers Office, and references concerning them between Supt. Engineers and Executive Engineers Offices would multiply exceedingly. Here would be no saving in establishment.	
W. H. S. Taylor Ex: Engineer West Coast Division	The Executive Engineer should be relieved of a great part of the large correspondence dealing purely with forms, but does not think that this object will	

Names of Officers	Abstracts of Opinions	Remarks by the Chief Engineer P.W.D.
	will be attained by taking out of his Office the Accountant and his assistants. A vast amount of extra useless labour would be entailed on the Supt. Engineer.	
Col: J. Beatty R.E. Supt. Engr. Cir. Circle.	Entirely concurs with opinions of his Executive Engineers above given. Thinks it impossible to transfer the accounts to the Supt. Engineers Office with any good effect; and that it would throw a large amount of extra expenditure on the Supt. Engineer in regard to matters which are now quickly settled by explanations given orally by the Executive Engineer to the Accountants as petty difficulties arise.	
Col: W.H. Burton R.E. Supt. Engr. Cir. Circle	The divisional accounts could not be compiled in the Circle Office as promptly & readily as they now are in the Divisional Offices. The number of references caused by a separation of the Executive Engineer & the Accountant would render the proposed change	

Names of Officers.	Abstract of opinions.	Remarks of the Chief Engineer P.W. Dept
	change impossible, or at least very inadvisable.	
Major A.C. Smith R.E. Late Supt Engr VI Circle	All the Executive Engineers in the circle agree generally with Colonel Pennycuick's views. Strongly urges that trial of the system be made in one or two Circles at any rate.	
Major C.H.P. Christie R.E. Exam. P.W. Acct.	The impracticability of the proposal has been sufficiently demonstrated by the majority of the officers consulted. Almost all the accounts kept in the divisional office are necessarily kept for the assistance and information of the Executive Engineers. If the Accountant were removed to the Circle Office it would be necessary to replace him by some one else in the division office. It is out of the question to suppose that the Executive Engineer could obtain the information he requires from the Cash Book, even if the Cash Book were the sole foundation of all the accounts which	

Names of Officers.	Abstract of opinions	Remarks of the Chief Engineer P. W. Dept
	which it is very far from being now, as the Accountant would be precluded from getting information by personal access to original documents or by oral communications with clerks in the divisional office, it would probably be necessary to provide additional establishment to supply him in writing with the informations required. Nett total establishment required would therefore be greater than that now distributed in divisions & Circles; and the Accountants being removed from control, and invested with greater responsibilities would have to be more highly paid. The delay in compiling the accounts, great enough now, would be intolerable. The delay in the completion of accounts is at present chiefly due to incompleteness of information received from Sub-divisions - under the proposed system, such incompleteness would probably be discovered for the first time by the Accountant in the Circle Office, & the delays would be enormously increased.	

T.C.

Names of Officers.	Abstract of Opinions	Remarks by the Chief Engineer S.W. Dept.
Col: H.R. Mead R.E. Chief Engineer for Irrigation.	Agrees with the Examiner and others and does not consider that the proposal would give any real relief. What is wanted is the reduction of the many forms now required, many of them being regarded by most as useless. It is hopeless to expect much to be done in this direction, as the sanction of the Govt. of India would be required in most cases.	I do not think Col Pennycuick's suggestion practicable. Joh The balance of opinion is clearly in favour of maintaining the present system. This suggestion need not be further considered [illegible] 8/July

Increase of Superintending Engineer powers & Imprest & Works Estimates, & increase of Executive powers & sanctioning Estimates

Names of Officers.	Abstract of Opinions	Remarks by the Chief Engineer S. W. Dept.
Lieut Col. J Pennycuick R.E. Supt Engr VI Circle and late Acting Ch: Engr for Irrig.	It would be ~~advisable~~ desirable to give Supt Engrs somewhat larger powers than at present for final disposal of objectionable Item Statements, and save the constant references to Government about the most insignificant matters which now take place.	916/13
Major A.C. Smith R.E. late Supt Engr VI Circle.	Quite agrees with Lt Col. Pennycuick and thinks that the Supt Engineer should be vested with the power to authorise the Examiner to pass trivial items with which at present the Government is troubled.	
Major C.H.P. Christie R.E. Lieut P.W. Accts.	The question is entirely one for Govt. to consider, subject to any restrictions that may be imposed by existing rules of the Govt of India who would no doubt be willing to make any modification that could be shewn to be desirable. His concern with the matter begins and ends with bringing to notice of Govt and their other superior authorities certain classes of irregularities which he has been ordered	

Names of Writers.	Abstract of Minutes.	Remarks of the Chief Engineer P.W. Dept
Major Chisholme (contd)	to bring to notice. He has no dispensing power in the matter. It may be that there is room for improvement in the orders bearing on the matter, and if Col: Pennycuick would formulate definite proposals on the point, something might perhaps be done.	
Col: H.R. Meade RE Ch: Engr for Irrigation	The increase of powers might be given with advantage. Agrees that the Examiner has no dispensing power, but thinks the Examiner might be asked to make proposals to Government based on the objectionable items Statements of the past year. Thinks the Examiner is in a better position to do this than Lt Col: Pennycuick.	I think it will be best that the remarks of Col. Pennycuick should be invited to make definite proposals, which could then be sent to C. for comments Jdh Approved. When the proposals go to C the letter might be asked to say if last year's statements suggest any further items which can be left to Supt & Engrs HMK 8/Jan

Names of Writers.	Abstract of Opinions.	Remarks of the Chief Engineer P. W. Dept
Lt Col: J Pennycuick RE Supt. Engr. 1st Circle and late Ch: Engr & Secy.	Objectionable items references would be referred by the Examiner to the Supt. Engineer who would obtain the necessary explanations from the Executive Engineer, while Audit Notes which should as a rule refer to points of account, as distinguished from Expenditure, would be sent direct by the Examiner to the accountants, who would be solely responsible for the proper compilation of the accounts. Under no circumstances should the Examiner or the accountant correspond direct with the Executive Engineer.	916 14
Major D. McN Campbell RE late Dy Chief Engineer and Supt. of Works Bank Restoration Idem	What worries an Executive Engineer more than anything, are the Examiners Audit Notes. and he does not see why the Examiner should not correspond direct with the accountant regarding all things connected with audit as distinguished from Expenditure - Any change to a wrong head, any clerical error or wrong entry, might be referred by the Accountant - while any excess or wrong expenditure would	

Names of Officers	Abstract of opinions	Remarks of the Chief Engineer P.W.D.
	would be referred to the Executive Engineer.	
Capt. A.W. Boddy R.E. Executive Engineer Coimbatore	Fully agrees with Col: Pennycuik in what he says about Audit Notes & direct communication with the Examiner. Would very much like to be spared the latter.	
W.H.S. Taylor Executive Engr. Westport Division	The Executive Engineer should be relieved altogether of signing the large number of documents making up the monthly accounts, which relate purely to forms of account & of the correspondence relating thereto, which need only pass between the Divisional Accountant and the Examiner.	
Col: J Beatty R.E. Supdg. Engr. Nilgiris	Much of the labour and responsibility in connection with the compilation and submission of accounts now thrown on the Executive Engineer might well be left to the Accountants.	

Names of Officers	Abstract of opinions	Remarks of the Chief Engineer P.W.D.
Major C.H.P. Christie R.E. Examr P.W.A.	The proposal that the Examiner should under no circumstances correspond direct with the Executive Engineer is a little unstrained, but the more reasonable proposal that on matters of account the Examiner should correspond with the Accountant is already contingently provided for in para 378 of the P.W. Code; and it may be possible at some future date to give effect to its provisions; but after very careful consideration, is unable to recommend any immediate change in this respect.	
Col: H.R. Mead R.E. Chief Engr for Irrigation.	Having given his opinion that the accounts should be compiled in the Executive Engrs office, it follows that he considers that the Examiner should correspond with the Executive Engineer. Para 378 of the Code might with advantage be acted up to, and in all petty routine matters the Examiner might correspond direct with the Accountant; but for this an order of Government would be necessary.	

Opinions. Concurred. Considers that the Examiner should not [illegible] matters of account with the Executive Engineer. Agrees with Col: Pennycuik as to matters of account requiring explanation from the Executive Engineer, but does not consider that the Examiner should correspond direct with the Executive Engineer. Considers that the Examiner should not [illegible] matters of account with the Executive Engineer. Agrees with Col: Pennycuik as to matters of account requiring explanation from the Executive Engineer, but does not consider that the Examiner should correspond direct with the Executive Engineer. Considers that the Examiner should not [illegible] matters of account with the Executive Engineer.

The Examr may be asked by para 378 cannot be given effect but one. It may be stated that it should be & it may be hoped that this will be done in the S.D. Salem Madura & Tanjore Divisions & Kistna separated

Jm

Head IV

Abstract of opinions

Names of Writers	Abstract of opinions	Remarks of the Chief Engineer P.W.D.
Lt-Col. J. Pennycuick R.E. Supt Engr 4th Circle and late Asst Chief Engr & Engr	Has no hesitation in saying that Work Vouchers should never go to the Examiner at all. The work Vouchers are merely extracts from the Register of Works; and this, the correct keeping up of which is of the first importance, is essentially a record for the Supt Engineer, to whom alone it should belong the duty of seeing that the work done under different sub-heads or items is in accordance with the sanctioned estimate, or of permitting deviations therefrom. The present theory is that the Examiner brings to the notice of the Executive and Supt Engineers any probable deviations, but the actual fact is that such deviations are never brought to notice until long after they have occurred and are perfectly well known to both officers. In the whole of his service does not recall a single instance in which any useful purpose was secured by the Action of the Examiner in connection with this subject.	

Names of Officers	Abstract of opinions	Remarks of the Chief Engineer P.W.D.
Major D.M.R. Campbell R.E. late Dy Chief Engr and Supt of Works. Tank Restoration Scheme	It does not seem essential that work vouchers should be sent to the Examiner, as anything regarding rates and deviations are more the duty of the Supt Engineer, but still thinks there are reasons why the present system should not be altered. In the first place, much extra work would be thrown on Supt Engineers, whose office establishment would have to be increased without corresponding reduction in the Examiners office, and second by the fact of Superintending Engineers interfering in the Executive Engineers accounts might tend to engender the same bad feeling that generally exists officially between the Executive Engineers and the Examiner and this would be much to be deplored.	916/16
Captain C.B. Henderson R.E. late Executive Engr Nellore Div	would do away entirely with the submission of all work Vouchers to the Examiner, and would hold the Executive Engr personally responsible that no deviations is made from sanctioned estimates. If deviations	

Names of Writers	Abstract of opinions	Remarks of the Chief Engineer P.W.D.
Captn Henderson R.E. (Contd)	deviations be made they should be satisfactorily explained in the completion report.	
Cols J. Beatty R.E. Supt Engr VI Circle	Quite agrees with Col. Pennycuick that no useful purpose is served by the action of the Examiner in connection with calling for explanation regarding deviations in quantities and rates. Belends that the proper duty of issuing Clerks is the Examiners' Office not this but perfectly useless labour might be saved to Government	
Col. W.H. Braxton R.E. late Supt Engr V Circle.	Agrees with Col. Pennycuick that not until it is too late, does the Examiner under the present system, bring to the Supt Engineer notice the fact of any excess in subheads.	
Major A.C. Smith R.E. late Supt Engr VII Circle.	Col. Pennycuicks remarks regarding deviations are most true - It is really almost laughable to suppose that an Executive Engineer first knowledge or inkling of a coming deviation is gained	

Names of Writers	Abstract of opinions	Remarks of the Chief Engineer P.W.D.
	gained from the Examiner.	916/17
Major C.H.P. Christie R.E. Exam. P.W. Acct.	Apparently G.O. No 2681W, dated 31st October 1884 has settled the question as to work vouchers, Government having accepted the views of the Government of India - Further discussion seems unnecessary, unless the Government expressly desire it.	
Col. H.R. Mead R.E. Chief Engr & Inspr	Sees no reason why work vouchers should be sent to the Examiners office. The Examiners Audit of them is perfectly useless. If the Register of Works is properly kept up, all that is necessary is to be found from them, and the Executive Engineer is more likely to find out any serious discrepancy in time than the Examiner is. The matter was settled in G.O. No 6816 dated 31st October 1884 - Perhaps it may be reopened.	Looking at the letter from Govt of India cited in G.O. No 2681 W. 31st Oct 84, I feel sure it is useless to open the question at present
		Apparently Sd/- 8/Feb

Names of Officers.	Abstract of opinions	Remarks of the Chief Engineer P. W. Dept
Lieut. Col. J. Pennycuick R.E. Supt Engr VI Circle and late Agt Chief Engr for Irrigation.	It is worth while to consider whether the Examiner might not be relieved altogether the Audit of Travelling Allowance Bills, the duty being transferred to the Chief Engineer as regards Superintending Engineers' bills, and to Supt^ Engineers as regards those of Executive Engineers and their establishments. As a matter of fact the real audit is performed by those officers, the Examiners Audit being, as regards practical value, of the most insignificant description, and the amount of correspondence and waste of time caused by it being out of full proportion to the useful result gained. It was his intention to have had a statement compiled shewing for a considerable period, and for the whole of the divisions in the VI Circle, under various	

Names of Officers.	Abstract of Opinions	Remarks of the Chief Engineer P. W. Dept
	various heads, the time and trouble involved by the present system, and the actual saving obtained by it.	916/18
Major D. McG. Campbell R.E. late Dy: Chief Engr and Supt Works Tank Restor^n scheme.	Quite agrees with Col Pennycuick that the double Audit by the Supt^ Engineer and Examiner is unnecessary, but would go on the Examiner Audit being sent direct to the Examiner, diaries only being sent to the Supt^ Engr. This would relieve Supt^ Engineers of what he most unpleasant part of their duties, while on the other hand, if Supt^ Engineers had final audit of the bills, it would lead in many cases to bad feeling.	
Mr. G. D. Wyford Supt Engr VI Circle	Quite concurs that the Audit might be kept to Superintending Engineer. So far as his experience goes very little real advantage is gained by the present system of double Audit.	

Names & Duties.	Abstract of opinions	Remarks by the Chief Engineer P.W. Dept.
Col: H.M. Vibart R.E. late Supt Engr 3rd Circle	There can be no doubt as regards the needlessness of the present system of audit. Thinks that the final audit should rest with Supt Engrs	
Mr D.W. Linton Ex: Engr Irrigation Division	Cordially agrees that the final Audit should be left to Supt Engrs.	
Col: A Burton R.E late Engr [illegible] Circle.	Thinks that the audit would better be left to one officer. Personally, as a Superintending Engineer, would prefer the Examiner alone to deal with them - anything unusual in such bills might be specially referred to Superintending Engineers. There seems no useful purpose in sending the bills to more than one officer.	
Major A.C. Smith R.E. late Supt Engr VI Circle.	Thoroughly concurs with Lt Col. Pennycuick with respect to Audit of Travelling allowance Bills	

Names & Duties.	Abstract of Opinions	Remarks by the Chief Engineer Irr. Dept.
	Should personally be delighted if the Audit could be transferred to Supt Engineer, but does not think the change desirable on public grounds. Agrees in the opinion that the change might have an undesirable effect on the relations between Superintending Engineers and Executive Engineers. So long as there is a Code of Travelling Allowance Rules, it is better that the audit should be conducted by a single control authority, with a trained establishment, which is the only system likely to insure uniformity of interpretation. The notion that there is a double audit is a misapprehension. The duties of the Supt Engineer and the Examiner are distinct. The Supt Engineer as Controlling Officer	916/19

Names of Officers.	Abstract of opinions	Remarks by the Chief Engineer P. W. Dept.
Major Christie R.E. (Contd.)	voucher, allows or disallows a journey. The Examiner has nothing to do with the propriety of such journey, and the Supt. Engineer having sanctioned the journey, on the other hand, has nothing to do with the amount of the claim to travelling allowance based on such journey. The latter is the Examiners business as Audit Officer. There is no more double Audit in these cases than when the Supt. Engineer sanctions a work, and the Examiner Audits the expenditure. The statement which Col. Pennycuick intended to draw up would have proved nothing. The value of an Audit is not to be gauged by the tripling sums actually disallowed, but by the amount	The S.E. is entirely without authority to check the claims, but I don't see that he can audit the bills for T.A. The Board has drawn complaint in the passage marked. I do not object S.E. to check my account and bills and think it the duty of the S.E. to explain to them, with reasons T.A. that the bills only should be sent to the Govt. Approved [illegible]

Names of Officers.	Abstract of opinions	Remarks by the Chief Engineer P. W. Dept.
	amount of claims, which, as a consequence of the existence of the Audit system, are never brought forward at all. The value of an Audit system consists in its deterrent effect.	916/90
Col: H.R. Mead R.E. Chief Engineer for Irrigation	Does not agree with the Examiner, and sees no reason why the Audit should not be left to Superintending Engineers. Has always considered that the Superintending Engineer as Controlling officer should do the Audit. No journals or certificates should be sent to the Examiner, but the bill only, which the Examiner should pass on the Superintending Engineers Certificate. If the Examiner thinks excessive charges have been passed, it	

Names of Officers.	Abstract of opinions	Remarks of the Chief Engineer P. W. Dept.
Col: Mead R.E. (Contd.)	it would be his duty to call for explanations, and if this be not satisfactory, to report the case to the Chief Engineer who would call for the journals and certificates, and decide the case or submit it to Government.	

Names of Officers.	Abstract of opinions.	Remarks of the Chief Engineer P. W. D.
Major H. Smith R.E. late Supt. Engr. 7th Circle	Has repeatedly urged that the returns should be made quarterly, as in that time nine-tenths of the objections will have answered themselves.	916/21
Major C.H.P. Christie R.E. Examr. P.W.A.	Thinks the proposal worth considering. It should be accepted as a fundamental principle that there should ordinarily be sufficient time for the disposal of one return before the next is due. If the C.P. statement were made a quarterly return, a large portion of the items would disappear, and such as remain would receive more attentive consideration. Possibly a similar change might be desirable as regards some of the statements. In his own	

Names of Officers.	Abstract of opinions.	Remarks of the Chief Engineer Punjab.
Major Christie R.S. (contd.)	own part he believes that if accounts were submitted every two months instead of monthly, any purpose which they answer would be equally well secured, with infinitely less trouble, because one set of accounts could be thoroughly disposed of before the next was due. This however is a change never likely to be introduced. The O.F. statement being one of the returns prescribed by the Government of India, it may be necessary to obtain their sanction to any change, but if change be made opportunity should be taken to seriously endeavour to make the disposal of these statements somewhat less of a "routine" matter than it now is. Will leave	

Names of Officers.	Abstract of opinions.	Remarks of the Chief Engineer Punjab.
Major Christie R.S. contd.	this question over until he learns whether Government view with favour the proposal to make the statement a quarterly one. Adds that the same proposal has been made independently by the Supt. Engineer, I Circle.	11 Dec 22
Col. H.R. Mead R.S. Chief Engr. & Inspector.	Agrees with the Examiner that the O.F. statement might with advantage be submitted quarterly. The proposal might be tried. Does not see how the statement can be made less a matter of routine. Remarks that the Examiner's hold suggestion that the accounts should be submitted once in two months shows that our elaborate system of accounts	The Supt. engineer proposed to make the O.F. statement a quarterly instead of a monthly one, and calls upon the Supt. to state whether any other statements can be similarly dealt with, before addressing the G.I. matter subject. Jdl approved – he will also submit the remarks with Mr. Lucas's to be ready with a view to make the statements more practically effective – WMC Feb

Names & Nos.	Abstract & opinions.	Remarks by the Chief Engineer P.W.D.
Col. A.R. Head RE (Ch. Ex)	accounts actively supervised its main object, viz., quick audit and bringing irregularities to notice without delay.	

Ch
22.6.97

9th/73

٢٥/٢٦

916/35

Abstract of
C.R. Pennycuick's
proposals for
Station — with
notes to be
W. of the Hill

916/29

Note on Executive Engineer's Accounts

The whole of the so called month-
-ly accounts with one or two exceptions
to be referred to hereafter are in reality
compilations from the Cash book and
if the latter be properly kept the former
can be prepared just as well at a dis-
-tance from the Executive Engineer's Office
as in it.

[Here I would go through the list of
monthly accounts showing how each sepa-
-rate account is prepared from the Cash
books.]

This is in point of fact now done
in the Tanks Maintenance Division where
the whole of the accounts for four
Divisions

Divisions are compiled by a single ac-
-countant in the Superintendent of Works
Office, the cash accounts of the Executive
Engineers being sent to the latter from
time to time.

If the system of grouping Divisions
for the purpose of accounts be once adopt-
-ed the natural group, for reasons of
administrative convenience, is the Circle,
and this is the basis of my scheme.

In place of an Accountant in
each Division, nominally under the or-
-ders, and attached to the Office, of the
Executive Engineer. I would have the
accounts of each circle compiled by a
head Accountant, with whatever su-
-bordinate and clerical assistance
might be necessary, stationed at the
head Quarters of the Circle and working
for

for convenience sake in the Office of the
Superintending Engineer but not under
the orders of the latter, who should be
in no way responsible for his proceedings.

Copies of the cash accounts of each
Executive Engineer together with the ne-
-cessary vouchers should be sent from
time to time at whatever intervals might
be necessary determined on, to the Ac-
-countant who would frame them com-
-pile whatever Statistics were require
for the purpose of the account depart
-ment and forward them with h
own signature to the Examiner.

In ordinary cases no reference to the
Superintending Engineer would be re-
-quired and no correspondence would
take place between the Account and
Executive branches.

In the event of the papers
forwarded

forwarded by the Executive Engineer being incomplete or of explanation being required the Accountant would prepare and submit to the Superintending Engineer a note showing what was wanted and the latter if he saw fit would call upon the Executive Engineer to supply the required information.

If the Superintending Engineer did not think fit to call for the information asked for by the Accountant or if for any other reason the information afforded to the latter was incomplete the Expenditure referred to would probably be entered in the "Objectionable Item Statement" which at present would accompany the Monthly Accounts; but my own experience in the Tank Maintance Circle seems to indicate that a reference to the Superintending Engineer by an Accountant independent of the Executive Engineer before the Accounts are prepared would in many cases prevent the entrance of items into the

Objectionable Item 9/27 Statement.

The subsequent procedure would be much the same as at present, but it would be desirable to give the Superintending Engineer somewhat larger powers than at present of final disposal of Objectionable Item statement and save the constant reference to Government about the most insignificant matters which now take place. This however is not directly connected with the proposed change of system. Objectionable Item references being referred by the Superintending Engineer to the Superintending Engineer who would obtain the necessary explanations from the Executive Engineer while "Audit notes" which should as a rule refer to points of Account as distinguished from expenditure would be sent direct to the Accountant who would be solely responsible

responsible for the proper compilation of the Accounts.

Under no circumstances should the Examiner or the Accountant correspond direct with the Executive Engineers.

It is known from actual experience that the amount of extra labour thrown on the Superintending Engineers by these arrangements would be infinitesimal, while the relief to Executive Engineers would be considerable.

Although the accounts of all the Divisions in a Circle would be compiled in the same Office, there is nothing to prevent the accounts of each Division being kept and recorded separately.

It is believed that a much smaller account Establishment would

be

be required under this arrangement than under the present one; what the requirements would be cannot at present be stated with certainty but it is believed that one senior and one junior Accountant with two or three Clerks would be able to deal with the account of each Circle. The Clerks should form part of the Accounts Establishment and be debited thereto; it is one of the defects of the present system that part of the clerical establishment nominally belonging to the Executive Engineers Office is in reality employed on work altogether belonging to the Accounts branch.

The chief if not the only portion of the present monthly accounts which are not compiled directly from the Cash book are the

the "Work vouchers" and these I have no hesitation in saying should never go to the Examiner at all. The Work Vouchers are merely extract from the "Register of Works" and this, the correct keeping up of which I took upon me of the very first importance is essentially a record for the Superintending Engineer to whom alone should belong the duty of seeing that the work done under different sub-heads or items of Estimate is in accordance with the sanctioned Estimate, or if permitting deviations therefrom. The present theory I believe is that the Examiner brings to the notice of the Executive Engineer and Superintending Engineer any probable deviations from Sanctioned quantities or rates with a view to this being enquired into and errors corrected if necessary.

The

9/12/31

The actual fact is that such deviations are never brought to notice till long after they have occurred and are perfectly well known to both officers and in the whole of my service I cannot recall an instance in which any useful purpose has been served by the action of the Examiner in connection with this subject. Here it would be necessary to go into any other accounts now sent to the Examiner and not directly taken from the Cash book and consider how to deal with them. I do not remember any, but in the absence of a complete set of Divisional Accounts I cannot be sure.

Another point not directly connected with Accounts to which it may be well to refer here, is the audit of travelling allowances

allowance bills; it is worth while to consider whether the Examiner might not be relieved altogether of this duty, which should be transferred to the Chief Engineer as regards Superintending Engineers bills, and to the latter as regards those of Executive Engineers and their Establishments.

As a matter of fact the real audit is now performed by the officers named the Examiner's Audit being, as regards its practical value, of the most insignificant description and the amount of correspondence and waste of time caused by it being out of all proportion to the useful result gained

I had intended to have a statement compiled showing for a considerable period and for the whole of the Divisions in this Circle

1st The amount of bills as received from the Exe: Engr

2nd The amounts as passed by the Subn Engr and sent on to the Examiner for Audit.

3rd The amounts "disallowed" "audit deferred" or "passed provisionally" by the Examiner.

4th The amounts out of those items in column 3. subsequently passed either on appeal to Government or otherwise.

5th The amounts finally disallowed being the difference between columns 3 and 4.

Column 3 is the measure of the trouble

trouble and labour involved by the present system, column 5 that of the actual saving obtained by it, and it will I think be somewhat surprising to many people to see how small is the amount of column 5 either as compared with column 3 or with the clerical labour, time, postage and consumption of stationery involved by the present system of double audit.

It must moreover be borne in mind that a large portion of the saving shown in column 5 would still be obtained under the proposed system.

At present Superintending Engineers frequently leave

for the consideration of the Examiner doubtful points, which since the introduction of new Travelling Allowance Code (in which the rules of the P.W.D. are mixed up with those for Opium Agents and Bengal Pilots) are very numerous, and there they would decide for themselves if their audit was final.

The above has been written somewhat hastily and may need amplification before a complete scheme can be submitted, but it indicates sufficiently the lines on which I would propose to work.

1808

/Sd/ J. Pennycuick
Lt Col. R.E.
Sup.g Engineer 6" Circle
13. 9. 86.

/True Copy/

L.W. Martin
Offg Sup.g Eng.r 6.C
24/10/86

916
/34

The foregoing note is circulated to Supply Officers for purpose of criticism.

Lee
24/10/86

Note on Engineers' Accounts

Read given the Corps 11/9/86

To Supply Officers

Dep W
12/11/86

Endorsed

W
W

S. W. Dept

NOTE. 916/35
on
Accounts

W

It is no doubt very desirable that the accounts to be rendered by an Executive Engineer should be simplified as far as possible, and that they should not be burdened with more detail labor than is absolutely necessary. It seems doubtful if the present state of affairs would be in any way improved by the suggestions contained in the note by Colonel Sanyenick. In that note he suggests that the monthly account should be prepared per

the Supty Engineers office
and he quotes the case of
the Tank Circle where he
states that this is done
without difficulty: Now
the case of the Tank Circle
is entirely different to
that of other Circles, there
are no works in progress
and the accounts relate
almost entirely to establ
charges, and even in this
case it takes the whole
time of one Accountant
and one Clerk. In the
case of an ordinary Circle,
say No. I, with six divisions
each having many works
in progress I am certain

that it would be impossible,
without great delay to
prepare the accounts in
the Supty Engineers office.
On an average division
it takes 1 Accountant and
2 clerks to prepare the accounts
and it would therefore
require 6 Accountants and
12 clerks to do the same
work in the Supty Engineers
office, and I am sure
that the two Accountants
and two Clerks
allowed by Col. Pennycuick
would be quite unable
to cope with the work.
Apparently Col Pennycuick
proposes that the Ex Engr

should submit a copy of
his cash book to the
Supty Engineer's office and
that the monthly account
could all be prepared from
that: but it is exceedingly
doubtful if this could be
done without great delay
and I believe it would
be found that a cash
account was seldom
received without further
information being required
and with an Executive
Engineer's office at
Berhampore and Supty
Engineer's at Darjeeling
the delay would be great.

K

916/37

that this would be the
case is proved by the
fact that accounts are
seldom received in a
division from a subdivision
without further information
having to be called for
and this is one of the
chief reasons why divisional
accounts are often
late. The object of taking
the computation of the
accounts of work for which
he is responsible from the
Executive Engineer and
giving it to the Supty
Engineer is not apparent
and would I consider be
a very great mistake.

Colonel Longnecker proposes that the Accountant should work in the Supty Engineer's office but not be under the orders of that officer who would moreover not be responsible for their proceedings. This seems to be a peculiar and not at all a desirable arrangement, but if it is considered that it would answer, why not make the present Accountant an Executive Engineer's office independent of the Executive Engineer and let him correspond direct with the Examiner, the

Executive Engineer would then have all the informa= =tion he required regarding expenditure in his office while at the same time he would be relieved of all worry connected with accounts.

There are however many obvious objections to such a system.

The relation between the Accounts branch and the Supty Engineer as proposed by Col. Longnecker are not quite clear, for though they are to be independent of each other the Supty Engineer has

to decide what information
regarding accounts has
to be called for.

Having stated what
I consider to be the dis=
advantages of the system
proposed by Col Pennycuick,
I must endeavour to show
whether the present system
can be simplified, and
if so what would be the
best method of doing
so.

It must I believe
be conceded that it is
absolutely necessary that
our Executive Engineer
should have a perfect
knowledge:—

1st

9/16/59

for to know the monies
intended to him are being
expended, and moreover
that they are being
expended to the best
advantage.

2nd Of the cost of the
different subheads of
the estimates that he
is carrying out.

3rd That understood and
being properly used
and that there is no
waste.

4th That the estimates
and grants will not be
exceeded and when
they are likely to
be exceeded.

5th Of how much is due
to or from contractors

6th Of the amount of outstanding advances and deposits.

7th Of how much he has paid on account of other divisions and how much other divisions may have paid on account of his.

I will now proceed to shew which of the existing accounts and forms are necessary to enable an Executive Engineer to have this information:—

For No. I a cash book must of course be maintained; from this the cash abstract book and cash account

as prepared current, these two last are of but little use to an Executive Engineer, but it is probably less trouble preparing them than making a copy of the cash book which would otherwise have to be sent to the Examiner, moreover it seems desirable that there should be a complete and current record of each month's cash transactions in the Executive Engineer's office and this object is attained by the cash account current.

For No. 2 it is necessary to maintain a register

of works, and this necessitates the preparation of measurement sheets, nominal rolls, contractors bills, daily or ten day reports, make abstracts, the two last might I think be simplified in form, but that is a matter for an Accountant to decide from the Register of Works, vouchers are prepared. It does not seem essential that these should be sent to the Examiner, as anything regarding rates and deviations are more the

duty of the Supty Engineer, but still I think there are reasons why the present system should not be altered; in the first place in many Circles the number of work vouchers would be very great and much extra work would be thrown on the Supty Engineers whose office would therefore have to be increased and it is improbable that a corresponding reduction could be made in the office of the Examiner.

for the second place
the first of the Safety
Engineer interfering in
the Executive Engineers
accounts might tend
to engender the same
bad feeling that generally
exists officially between
an Executive Engineer
and the Foreman and
this would be avoided to
be deplored.

For No. 3. It is necessary
to maintain a stock
abstract book and
that account current,
for the same reasons as
given in the case of No. 1.

For No. 4. It is necessary
to keep schedules of
expenditure against
Budget grant, General
Branch & Spigaboid

For No. 5. A contractors
Ledger must be maintained.

For No. 6. Statement of
transactions, Adjustment
and Balance of the
advances have to be kept up

No. 7. Schedule of
Credits and Debits to
transfers is necessary.
This latter necessitates
the keeping up of an
Adjustment Book.

Here are also other

forms connected with
No. I which are obviously
necessary such as

Statt. of actual Cash Balance.
Schedule of establishment
charges.
Account Sales
Registers of Returns received
Statt. of amounts
credited and debited
to refunds.

There are moreover
certain forms which are
absolutely necessary such
as

Salary Bill
Spec. Allce Bill
Contingent Bill.
Statt. of objectionable returns
Completion certificates

916/93

It is believed that
what has been mentioned
includes nearly all the
accounts now submitted
except in exceptional
cases. It may be
argued that if the
cash book is fully kept,
all the required in-
formation could be
obtained by the Ex.
Engineer but the figures
given in the Registers of
Works certainly could not
be arrived at from
the Cash book without
much trouble, and to
obtain any information

such as cost of establish
ment, amount due to
Ex. contractor, amount of
personnel fed &c. from
the Cash book would
take a packet of time
and it so much better for
an Executive Engineer
that all this information
should be compiled for
him, it gives him little
or no trouble.

What worries an
Executive Engineer more
than anything are the
Examiner's audit notes
and I do not see why
as suggested by

9/6/44

Col. Tennyson, the
Examiner should not
correspond direct with
the Accountant, regarding
all things connected with
audit as distinguished
from Expenditure. Any
charge to a wrong
head, any clerical error,
a wrong entry might be
referred to Accountants
while any Excess or
wrong Expenditure would
be referred to the
Executive Engineer.

As regards auditing
Travelling Allowance
bills, I quite agree

with Col Bennycastle
that the double audit
by the Supty Engineer
and Examiner is unnecessary:
that I would go on the
other track and let the
bills be sent direct
to the Examiner only dates
being forwarded to
the Supty Engineer:
this would relieve Supty
Engineers of about the
most unpleasant part
of their duties while on
the other hand if
Supty Engineers had
final audit of the
bills it would I believe
lead in many cases to
bad feeling.—

9/6/85

S.B.C.
1/11/86
Major R.E.

P.W.C. No. ~~2702~~ 3483/87

R 8.11.86

No. 409-66

9/11/86

From,

The Supt. Engineer
1st Circle.

To,

The Chief Engineer
P. W. Department.

Camp Vizianagram 15th Jan'y 87
Dispd. 20/1/87

Sir,

With reference to your endorsement on Colonel Pennycuick's "Note" of 13th September 1886 on "Executive Engineer's accounts" I have the honor to say that I have consulted some of my Executive Engineers and given the matter my own careful consideration and I am compelled to say that I do not consider the proposed scheme would work well. That it should have done so in the Tank Maintenance Division must surely have arisen from conditions peculiar to that Division, to its being more like an ordinary Division than like a Circle, or possibly to the accounts which had to be dealt with being chiefly for expenditure on establishments and not on many works with numerous sub heads carried on by all sorts of different agencies in various Sub Divisions of each of it's Divisions.

2. In ordinary Circles the grouping of works for the purposes of account could not, I am convinced, be carried beyond the Divisions without risk of confusion. The Executive Engineer in charge of a Division has a personal knowledge of his works, or at all events of all the more important ones; it is he who is responsible for the "correct & economical expenditure of money & stores" & for preventing as far as possible "the expenditure on any work exceeding the amount of the sanctioned estimate"; it is he to whom therefore should come first hand all knowledge of the state of expenditure on works and to whom consequently the Register of works is "essentially a record of the very first importance"; and it is he alone who can promptly settle the various questions which must frequently arise during the compilation of the monthly accounts as to incidence of some of the contingent charges, distribution of stock issues, "Materials at site" transactions & so on, & go on under the proposed systems could he not possibly do without an accountant attached to his Office.

3. If the scheme now suggested were adopted the Executive Engineer would inevitably be still troubled

with queries, audit notes, & objection-able item statements, or their equivalent though they would come from a different source than now.

4. It must not be supposed that I consider the present state of affairs satisfactory, far from it, but I do not believe the relief sought for Ex Engineers in charge of Divisions can be gained in the way suggested; that would merely shift part of the self imposed burdens of the accounts branch to the unwilling shoulders of Superintending Engineers already too heavily weighted with "office work".

5. That some relief is wanted from the present system, which worries and irritates Engineers & hampers them in many ways goes almost without saying but that relief must be sought in the direction suggested by Colonel Penn-cuick when he says that "audit Notes" therefore the duties of the Examiner should be with reference to "points" accounts as distinguished from expenditure", and in the direction of reduction in number & simplification of the many forms, statements, returns & vouchers which now go to make up the "Monthly Accounts".

6. One of the first steps towards the required reform must be the recognition of the truth that elaborations of accounts do not in any way tend towards making men more honest than they are, and that many of such elaborations existing in no way make the practice of dishonesty more difficult or its detection more easy; not a single imaginary coolie the less will appear in the nominal Rolls, because information as to his parentage has to be entered, not a para of time the less will be wasted, or dishonestly paid for, or fraudulently disposed of, because it may appear in, or disappear from, half a dozen different Forms prepared to tally with one another for the satisfaction of a purely accounts branch which knows nothing whatever about the actual conditions of any work.

7. Colonel Pennycuick truly says "it is one of the defects of the present system that part of the clerical Establishment nominally belonging to the Ex Engineer's Office is in reality employed on work altogether belonging to the Accounts branch" and I would suggest

that if all the clerks so employed were considered as forming part of the accounts Establishment and debited thereto the extreme costliness of the present system would be more prominently brought to notice and perchance lead to its simplification.

I have the honor to be,
Sir,
your most obedient Sv.

C. Pewtch

Supt. Engr. 1st Circle.

4/5
2/8

916
50

Print

P.W.C. No. 3453/87

From

The Supg Engr
1st Circle

To

The Chief Engr
P.W.D.

Dated 15th
Dispd 20th January /87
Recd 21st

No 409 GC.

Encls:

Colonel Penny Cuddy's proposed scheme of Accounts System. Reports that — does not work well

Extract from letter No 1198 dated 30th November 1886, from the Executive Engineer Nellore Division to the Supg. Engineer 2nd Circle.

916/51

× × ×

6. × I will now make some suggestions of my own. I beg to bring to your notice that for works estimated to cost between Rs. 500 and Rs. 2,500, it is supposed by the Examiner that the accounts of expenditure need not be kept by sub heads of Estimates, that is, that details need not be entered in the Register of Works or in the Work Vouchers, yet for these same works, it is necessary in the Completion Reports to give the details according to Sub-heads and the accounts must therefore be kept by Sub heads. I brought this anomaly to the notice of the Examiner, but nothing was done to do away with the contradiction.

7. I would do away entirely with the submission of all Work Vouchers to the Examiner. I would hold the Executive Engineer personally responsible that no deviation is made from sanctioned Estimates and if he does make deviations, he must explain them satisfactorily in the Completion Reports.

8. At present, Vouchers for all sums exceeding Rs 5 have to be sent to the Examiner, this means several hundred Vouchers every month, I would raise the limit to Rs 100 or even do away with their submission entirely, they can be recorded in Division Offices and Executive Engineers should be responsible that they are correct. When a Completion Report has to be sent, all the Vouchers should be examined and a Certificate to the effect that they are correct should be given.

9. Completion Reports for Works estimated to cost below Rs 2500 should not give details of Sub heads; a lump sum should alone be certified to, as is done with works costing under Rs 500.

10. Works costing below Rs 500 should not be entered at all in the Register of Works, sufficient information about these Works is recorded in the Work Abstracts and Schedules of Expenditure.

11. Form No 78 M. - Divisional Application for Credit &c is unnecessarily complicated, it gives a lot of information which can really be of no use whatever to the Examiner, I would simply have an application for Credits made out as follows.

(1) Amount required for the month. 9/6 Gr

(2) Name of Treasury at which credit is wanted.

(3) Approximate expenditure to end of last month.

(4) Probable Expenditure this month.

(5) Balance of Grants.

We now give a lot of information Fund by Fund and I am sure it is not really required.

12. I think that forms No. M 90, 91 & 92 now submitted to the Supg. Engineer might be discontinued, the lump expenditure against Grants being alone reported in Forms No. M 101 and 102.

13. Forms M 33 & 34 are much too large and complicated, the headings are printed, so three-fourths of the pages have to be left blank, if the headings could be entered in manuscript, there would be a great saving of space, paper and time.

14. Form M 61 might be discontinued, the information is already given in the Schedule of Expenditure.

15. If some slight alterations are made in the Work Abstract form, then it will not be necessary to enter works below Rs. 2,500 in the Register of Works, this has been pointed out to the Examiner with no effect.

16. Form No. M. 1 Statement of Cash Balance is hardly necessary, the Executive Engineer counts his cash and certifies to it in his Cash Book, the details of the coins making up the balance are not worth recording.

17. The extension of the Contract System in this Division really good contractors who can be depended on for masonry work do not exist. Sub Division Officers should be given greater powers and responsibilities, it is absurd to say that a Sub Division Officer may not pay away more than Rs. 50 at a time, when the Executive Engineer may pay thousands on the Sub Division Officers bare Certificate.

× × ×

/ True Extract /

G.D.W.

Superintendent of Works
in charge 2nd Circle

Compared

3453

No. 291 dl

Superintending Engineer's Office
2nd Circle Bezwada
10th January 1887.

From

G. D. Wybrow Esquire
Superintendent of Works
In charge 2nd Circle

To

The Chief Engineer
Public Works Department.

Sir

Enclosure
Extract from
Captain Hutchinson's
Letter No 1198
d/30-11-86

With reference to your Endorsement No. 3841 C dated 2nd November 1886 on a Memo on Executive Engineer's accounts by the Superintending Engineer 6th Circle, I have the honor to inform you that I have consulted all the Executive Engineers of this Circle, and that they are opposed, with one exception, to the changes recommended by the Superintending Engineer 6th Circle, as regards the compilation of the accounts in the Superintending Engineer's Office.

2. The exception in favor of the proposed change is the Executive Engineer Buckingham Canal (Mr. J. D. Grant) who states that as the Superintending Engineer 6th Circle has tried it in practice, he is necessarily in a position to speak

with confidence on the subject." Reasoning however drawn from experience in the Tank Maintenance Division, can hardly, I think, be applied to ordinary Divisions, where the nature of the work, must be far more complicated, and the transactions to be accounted for, far more numerous.

3. The difficulties of communication, alone would prohibit the compilation of the Account of some of the more distant divisions, such as Nellore, Sangam and Buckingham Canal.

4. The saving in Establishment would probably not be as great as anticipated. It is a fiction that the Account Establishment is equal to its work. There is no division in this Circle that has not to draw largely for assistance on the clerical branch.

5. Several of the Executive Engineers consulted, state, if the proposed change was made, they would lose control over works, and that there would be little saving of time, or trouble, while mistakes in exceeding allotments and Estimates would be frequent.

6. With reference to the audit of Travelling Allowance Bills, I quite concur that the audit of Travelling allowance Bills &c. of Executive Engineers and their Establishments might be left to the Superintending Engineer, as far as my experience goes, very little real advantage is gained by the present system of double audit.

9/8/54

7. Captain Henderson while disapproving of the proposed changes offers some suggestions, which would lighten the work of an Executive Engineer. I beg to forward a copy of these for your perusal.

I have the honor to be
Sir
Your Most Obt. Servant

J. D. [illegible]

Superintendent of Works
in charge 2d Circle

Capt. Jt.

916
55

From

The Superintending Engineer
2nd Circle

To

The Chief Engineer
Public Works Dept
Madras

Dated 10th January 1887.

Encl 1

No 2914 GL

Accounts of Exe Engineer Offices. Compilation of - in the Superintending Engineer's Office - Views of - Opinion as to the misadvisability of -

Compile
WWW
14.1.87

Superintending Engineer's Office,
3RD CIRCLE

No. 1986

Bellary 12 January 1887.

FROM,

Col W De Vibart RE
SUPERINTENDING ENGINEER,
IIIrd CIRCLE.

To,

THE Chief Engineer
P W D
Madras

SIR,

Enclosures.

With reference to your Memo- [illegible] Dated 2nd Nov 86

I have the honor to report that I am in favour of the scheme suggested by Lt Col Pennycook RE as regards the Compilation of Divisional Accounts in the Circle Office. The adoption of his proposals would, it seems to me, not only result in a saving to Govt, but would also afford much relief to Executive Engineers.

2. There can be no doubt as regards the needlessness of the present system

Captain

of auditing Travelling allowance Bills
I think the final Pay of Executive Engineers
Bills should rest with the Superintending
Engineers

I have the honor to be
Sir
Your most obed Servant
Augustus Abbott Col RE
Superintending Engineer
I. M. Circle

SEA
918

From,

The Superintending Engineer,
IIIrd Circle.

To,

The Chief Engineer
Madras

Dated 12th January 1887.
Received

Enclosures.

No. 1986

Compilation of Divisional Accounts in the Circle Office.

Reporting that he is in favour of the Scheme suggested by Lt Col Penny and the same as regards these.

Compiled
14.1.87

No. 4 / E.W.

Supdg. Engineer's Office IV Circle,
Camp Calicut, 8th January 1887.

From,

Colonel J. Beatty R.E.
Superintending Engineer
IV Circle

916/59

To,

The Chief Engineer
Public Works Department

Sir,

With reference to your endorsement No. 3841 C of 24 November 1886, on a memorandum of the Superintending Engineer VI Circle, proposing to transfer the Divisional Accountants to the Superintending Engineers' offices, and to stop all correspondence regarding accounts between the Executive Engineers and the Examiner; I have the honor to report that, as the proposal is one for relieving the Executive Engineers from much of the account work they have now to superintend and be responsible for, I cannot do better than give you extracts from reports I have received on the subject from those officers.

Captain

2. Captain Boddy writes :—

"Though the larger number of the returns forwarded with the accounts for any month are merely compilations from the Cash Book, to enable them to be prepared properly out of the Division office would entail a much more detailed entry in the Cash Book of each transaction than is now done. This being done, there is no reason why the compilation should not be carried out equally well at any other place besides the Division office, to which extracts from the Cash Book and Adjustment Book together with vouchers might be forwarded. But before being forwarded the vouchers must be checked, the measurement sheets verified and corrected if need be, the items of the bill compared with sub-heads of estimate and rates. This is the duty of an Accountant and it should be performed in the Division Office. where irregularities, excesses, deviations can be at once brought to the Executive Engineer's notice." I do most fully agree with what Colonel Pennycuick remarks about audit notes and direct communication

9/10/56

with the Examiner. I should very much like to be spared the latter and I consider that the audit notes contain much matter that could well be left out, at present I consider they cause much waste of time."

3. Mr. De Winton observes :—

"There are many items of account which never pass through the Cash Book; e.g. Stock accounts; Issues; Receipts and transfers of materials; transfers outside Divisions; write backs and Refunds; List of buildings rented; etc.

In addition to the Cash Book, there-fore, materials for the compilation of all the above and others would have to be sent to the Superintending Engineer's office at stated intervals, and references concerning them between the two offices would multiply exceedingly.

There is no doubt that the scheme would save Executive Engineers both time, trouble and responsibility; but it would as certainly increase the duties of a Superintending Engineer; and as there is no

question

-ction of reducing the volume of the accounts, I fail to see how fewer hands could be employed.

I should still have to keep in my office some of the clerks at present employed on accounts to check bills; and contract certificates; prepare salary, etc bills, and completion Reports; and post the work Register; and the remainder would certainly be required for the compilation of the main accounts in the Superintending Engineers' office.

With one proposal I condially agree, that Travelling Allowance Bills should be audited finally in the Superintending Engineer's office; and I think this might be extended to Contingent Bills."

And Mr Taylor states:—

"In my opinion the Executive Engineer should be relieved altogether of the duty of signing the large number of documents going to make up the monthly accounts, which relate purely to forms of Account and of the correspondence relating thereto, which need only pass between the Divisional Accountant and the Examiners office".

"That the Executive Engineer should be relieved of a great part of the large correspondence, dealing purely with forms of Accounts, is in my opinion not only very desirable, but quite practicable; but I do not think that this object can be attained by taking out of his office the Accountant and his assistants and transferring them to a central Circle office without entailing on the Superintending Engineer a vast quantity of extra, and to my mind quite useless labor.

There must be in the Executive Engineer's office a man whose particular duty it is to attend to and keep the accounts of materials; stock; sales of plant &c; divisional transfers; requisitions for work from Civil or Military Officers; Contractors Ledgers; and such transactions; of which the Cash book and its vouchers cannot be the only record. The accounts of these transactions cannot be transferred to any other office but that of the Executive

Executive Engineer without causing much correspondence, and the man on whom this duty naturally falls is, as at present the Divisional Accountant."

5. With the opinions expressed in these extracts, which you will observe are very much to the same effect, I entirely concur. It seems to me that much of the labor and responsibility in connection with the Compilation and submission of accounts now thrown on the Executive Engineers, might well be left to the Accountants; but I think it impossible to transfer the Accountants to the Superintending Engineer's offices with any good effect; and that it would only throw a large amount of extra correspondence on the Superintending Engineers, in regard to matters which are now quickly settled by explanations given orally by the Executive Engineers to the Accountants as petty difficulties arise.

6. On one point referred to by Colonel Pennycuick I do feel most strongly.

9116/68

I believe that a considerable number of clerks in the Examiner's Office must be employed on recording and calling for explanations regarding deviations in quantities and rates between the sanctioned estimates and actual outlay. I quite agree with Colonel Pennycuick when he writes "In the whole of my service I cannot recall an instance in which any useful purpose has been secured by the action of the Examiner in connection with this subject." I believe that the pay of many clerks in the Examiner's office now employed on this perfectly useless labor might well be saved to Government; and I am quite sure it would be a great relief to both Executive and Superintending Engineers and their establishments; and save much stationery besides.

7. By all means let the Examiner record as objectionable any excesses over allotments or the grand totals of

of estimates but I consider that any reference on the Examiner's objectionable Item statements to subheads and Items of estimates is a thoroughly useless expenditure of time, labor and stationery and that in this direction the Examiner's establishment could be reduced with great advantage to the Department.

I have the honor to be
Sir
Your Most obedient Servt

R Beatty Colonel RE
Superintending Engineer
IV Circle

916/61

345 3/87

From,
The Superintending Engineer
IV Circle

Dated 8th January 1887.
Received

No. 4
E.W.

Encls:

Compilation and
Submission of accounts-

Furnishes opinions
on a proposal of the
Superintending Engineer
VI Circle to make cer-
tain alterations in
the ——.

Compile
WW
14.1.87
GW

Public Works Department.

No.384/C dated 2nd November 1886.

916
62

MEMORANDUM

Note on Executive Engineer's Accounts.

The whole of the so called monthly accounts, with one or two exceptions to be referred to hereafter are in reality compilations from the Cash book and if the latter be properly kept the former can be prepared just as well at a distance from the Executive Engineer's office as in it.

[Here I would go through the list of monthly accounts showing how each separate account is prepared from the Cash book.]

This is in point of fact now done in the Tank Maintenance Division where the whole of the accounts for four Divisions are compiled by a single accountant in the Superintendent of Works' Office, the cash accounts of the Executive Engineers being sent to the latter from time to time.

If the system of grouping Divisions for the purpose of accounts be once adopted the natural group, for reasons of administrative convenience, is the Circle, and this is the basis of my scheme.

In place of an Accountant in each Division, nominally under the orders, and attached to the Office, of the Executive Engineer I would have the accounts of each circle compiled by a head Accountant, with whatever subordinate and Clerical assistance might be necessary, stationed at the Head Quarters of the Circle and working for convenience sake in the Office of the Superintending Engineer, but not under the orders of

the latter, who should be in no way responsible for his proceedings.

Copies of the cash accounts of each Executive Engineer together with the necessary vouchers should be sent from time to time, at whatever intervals might be determined on, to the Accountant who would from them compile whatever statistics were required for the purpose of the Account department and forward them with his own signature to the Examiner.

In ordinary cases no reference to the Superintending Engineer would be required and no correspondence would take place between the Account and Executive branches.

In the event of the papers forwarded by the Executive Engineer being incomplete or of explanation being required the Accountant would prepare and submit to the Superintending Engineer a note showing what was wanted and the latter if he saw fit would call upon the Executive Engineer to supply the required information.

If the Superintending Engineer did not think fit to call for the information asked for by the Accountant or if for any other reason the information afforded to the latter were inadequate the expenditure referred to would probably be entered in the "Objectionable item statement" which as at present would accompany the Monthly Accounts; but my own experience in the Tank Maintenance Circle seems to indicate that a reference to the Superintending Engineer by an Accountant independent of the Executive Engineer before the accounts are prepared would in many cases prevent the entrance of items into the Objectionable Item Statement.

The subsequent procedure would be much the same as at present but it would be desirable to give the Superintending Engineers somewhat larger powers than at present of final disposal of Objectionable Item Statements, and save the constant

9[illegible]/83

references to Government about the most insignificant matters which now take place. This however is not directly connected with the proposed change of system. Objectionable item references being referred by the Examiner to the Superintending Engineer who would obtain the necessary explanation from the Executive Engineer while "Audit Notes" which should as a rule refer to points of Account as distinguished from expenditure would be sent direct to the Accountant who would be solely responsible for the proper compilation of the Accounts.

Under no circumstances should the Examiner or the Accountant ever correspond direct with the Executive Engineers.

It is known from actual experience that the amount of extra labour thrown on the Superintending Engineers by these arrangements would be infinitesimal, while the relief to Executive Engineers would be considerable.

Although the accounts of all the Divisions in a Circle would be compiled in the same office, there is nothing to prevent the accounts of each Division being kept and recorded separately.

It is believed that a much smaller account Establishment would be required under this arrangement than under the present one; what the requirements would be cannot at present be stated with certainty but it is believed that one senior and one junior Accountant with two or three clerks would be able to deal with the account of each Circle. The Clerks should form part of the Accounts Establishment and be debited thereto; it is one of the defects of the present system that part of the Clerical establishment nominally belonging to the Executive Engineer's Office is in reality employed on work altogether belonging to the Accounts branch.

The chief if not the only portion of the present month-

ly accounts which are not compiled directly from the Cash book are the "Work Vouchers" and these I have no hesitation in saying should never go to the Examiner at all. The Work Vouchers are merely extract from the "Register of Works" and this, the correct keeping up of which I look upon as of the very first importance is essentially a record for the Superintending Engineer to whom alone should belong the duty of seeing that the work done under different subheads or items of Estimate is in accordance with the sanctioned Estimate, or of permitting deviations therefrom. The present theory I believe is that the Examiner brings to the notice of the Executive Engineers and Superintending Engineer any probable deviations from sanctioned quantities or rates with a view to this being enquired into and errors corrected if necessary. The actual fact is that such deviations are never brought to notice till long after they have occurred and are perfectly well known to both Officers, and in the whole of my service I cannot recall an instance in which any useful purpose has been secured by the action of the Examiner in connection with this subject. Here it would be necessary to go into any other accounts now sent to the Examiner and not directly taken from the Cash book, and consider how to deal with them. I do not remember any, but in the absence of a complete set of Divisional Accounts I cannot be sure.

Another point not directly connected with Accounts to which it may be well to refer here, is the Audit of travelling allowance bills; it is worth while to consider whether the Examiner might not be relieved altogether of this duty, which should be transferred to the Chief Engineer as regards Superintending Engineer's bills, and to the latter as regards those of Executive Engineers and their Establ[illegible]

91/64

As a matter of fact the real audit is now performed by the officers named the Examiner's Audit being, as regards its practical value, of the most insignificant description, and the amount of correspondence and waste of time caused by it being out of all proportion to the useful result gained.

I had intended to have a statement compiled showing for a considerable period and for the whole of the Divisions in this Circle

Ist. The amount of bills as received from the Executive Engineer

2nd. The amounts as passed by the Suptg Engr and sent on to the Examiner for Audit

3rd. The amounts "disallowed" "audit deferred" or "passed provisionally" by the Examiner.

4th. The amounts out of those items in column 3 subsequently passed either on appeal to Government or otherwise

5th. The amounts finally disallowed being the difference between columns 3 and 4.

Column 3 is the measure of the trouble and labour involved by the present system, column 5 that of the actual saving obtained by it, and it will I think be somewhat surprising to many people to see how small is the amount of column 5 either as compared with column 3 or with the Clerical labour, time, postage and consumption of stationery involved by the present system of double audit.

It must moreover be borne in mind that a large portion of the saving shown in column 5 would still be strained under

916
65

the proposed system.

At present Superintending Engineers frequently leave for the consideration of the Examiner doubtful points, which since the introduction of new Travelling Allowance Code (in which the rules of the P.W.D. are mixed up with those for Opium Agents and Bengal Pilots), are very numerous, and there they would decide for themselves if their audit was final.

The above has been written somewhat hastily and may need amplification before a complete scheme can be submitted, but it indicates sufficiently the lines on which I would propose to work.

(Signed) J. Pennycuick Lt Col R. E.
Suptg. Engineer 6th Circle.
13th September 1866.

The foregoing note is circulated to Superintending Engineers for favour of opinion.

(By Order)
J. McC. Campbell Major R.E.
Dy Chief Engineer P. W. D.

To
Suptg. Engineers.

No. 6395

SUPERINTENDING ENGINEER'S OFFICE,
V CIRCLE, MADRAS,
Chepauk, 24th March 1887.

From

Col W. M. Burton R.E.
~~The~~ SUPERINTENDING ENGINEER,
V CIRCLE,

96/87

To

THE Chief Engineer
P. W. Department.

SIR,

Enclosures.

In reference to your Memo of No. 3841 C dated 3rd November 1886, I have the honor to offer the following remarks.

2 The Divisional accounts as now rendered monthly by the Executive Engineers in this Circle could not be completed in the Circle Office as promptly & readily as they now are in the Divisional Offices, it is thought the Numberg references caused by a separation of the Executive Engineer and the Accountant completing the Accounts would render this change advocated by Colonel Pennycuick impossible or at least very inadvisable.

3. Still I think that accounts sufficient for purposes of Audit might

might be complied in the Civil Office were the present Monthly System of sending in 12 Items a year to the Examiner Reviews or repetitions of the accounts of past months abandoned and another System which I would style a current or continuous System, adopted, such for instance as holds in the War Office & Admiralty in lieu thereof.

4. The Accounts of Engineering Works carried out under the orders of the War Department & the Admiralty in England & the Colonies are compiled in London, from bills &c paid, either in London, or at the out Stations, the accounts once for all are immediately debited against the Parliamentary Vote, or amount sanctioned for the particular work & the Engineer who constructs the work hears nothing more of them & has nothing more to do with them. If he has to send another bill or even a 5th or 6th Bill in for the same work, he would not in sending in such after bills, have to repeat any thing contained in the former bills.

9/6/67

5. I think Col Penny or this proposal might lead to great economy in accounts & Clerks, who in each Division are employing the accountants, be adopted if such a continuous System were adopted in this Presidency.

6. Again our accountants have the Returns & the accounts and every one regarding the expenditure against Sub heads of Estimates; in my opinion all this is unnecessary so long as the Executive Engineer constructs for each Department Commd a work substantially the same as is provided in the plan & Estimate [illegible] It seems to me to be useless for the 28 Accountants in Madras & in the Examiners Office as well as all those in the out Stations to be checking each sub-head. Such expenditure can be safely left to the Executive Engineer for the Superintending Engineer to enquire into if need be on any occasion. All that the Examiner, & Asst. Examiner

P

and his 28 Accountants in Madras need do is to see that the total sum charged by the Executive Engineers against their works and Service does not exceed the amount of Sanction - that requisite advances are duly made & that disputed Rs are properly dealt with.

7. The Registers of Works & Work Vouchers & Contracts - Bills on which the Register is based when correctly and Methodically kept are of the first importance & would suffice for keeping the Supy Engineer at all times well informed - & that each work is being done in substantial accordance with the Sanctioned plan & Estimate.

8. As Colonel Pennycuick points out, under it is too late the Examiner does not write the present System & by means of the large accounts Branch at Madras & in the Provinces bring to the Supy: Engineers notice the fact of any Excess on Sub-heads.

9. I also think that Audit of Travelling Allowance & other Establishment Bills would be better left to one Officer - Personally as a Superintending Engineer, I would prefer the Examiner alone to deal with these, any thing unusual in such Bills might be specially referred to Superintending Engineer for his remarks as on doubtful or objectionable points or on apparent irregularities; at any rate these seems to me to be no useful purpose in sending these Establishment Bills to more than one Auditor.

916/87

I have the honor to be

Sir,

Your most Obt Servt

W. Hamilton. Col. RE.

Superintending Engineer

5th Circle.

No. 3

2-11-86

IW 3841/6

From

The Chief Engineer

6th Circle.

To

The Chief Engineer

P.W. Deptt.

Dated 25th March 1887

Read 28th

No. 6395

Offers remarks on Col. Pennycuick's proposals regarding the compilation of Accounts in the Superintending Engineer's Office.

OFFICE OF THE SUPERINTENDING ENGINEER,

6TH CIRCLE.

Jaichinoskey, 15 January 1887.

D 3/1

No. 1556 T.S.

From Major A.C. Smith R.E. 9/6/87

The Superintending Engineer,

6th Circle.

To Col. J.J. Haskoll R.E.

The Chief Engineer

P.W.D.

Sir,

With reference to your endorsement

ENCLOSURE. No 3841 C. 2-11-86. on letter by Col. Pennycuick C.E. on the subject of accounts I have the honor to state that all the Executive Engineers in the Circle except Ramnad from whom no reply has been received to date, agree generally with the views circulated by Col. Pennycuick.

2. Some two years ago and repeatedly since then I have urged that the objectionable item statement should be made out quarterly instead of monthly as in that time 9/10ths of the objections will have answered themselves; but if

it appears to me that were Col. Pennycuick's suggestions adopted even a lower percentage than this would be eliminated from this harassing and almost unnecessary document.

3. One of the Executive have says "To the Engineer more than half the accounts are useless, if not altogether unintelligible and these include certain forms which are supposed to be for their special information. It appears difficult for trained Accountants to believe this." There is much truth in the above; and any course that would tend to lighten and simplify this account work must be advantageous (except to the clerks who would be abolished).

4. I would strongly urge that trial be made in one or two circles at any rate. At present doubtless a lot of matter passes through the Examiners hands which should be dealt with entirely by the Superintending Engineer and the latter from his professional knowledge and acquaintance with local details is not only the proper authority for settling these matters but would do so far more easily than the Examiner who now has to refer and re-refer purely professional details for explanation details with which I submit he has no concern whatever. I quite agree with Col. Pennycuick that "it would be desirable to give the Superintending Engineer somewhat larger powers than at present of final disposal of objectionable item statements," in fact that the Superintending Engineer be vested with the power to authorize the Examiner to pass trivial items with which at present the Government is troubled.

5. Col. Pennycuick's remarks regarding Deviations are most true. It is really almost laughable to suppose that in

9/9 P

an Executive first knowledge
of inditing of a coming Exec.
tion, to connect from the
Examiner
6. In conclusion I therein
by concur with all the
remarks of Col. Campbell
in regard to Travelling allow.
ance Audit.

I have the honor, &c.
Sir
Your most obdt Servant
A Smith Major R.E.
Superintending Engineer 6th Circle

P. W. D. 6TH CIRCLE.

From

The Superintending Engineer,
6th Circle.

To

The Chief Engineer
P.W.D.

No. 1556 T.

Dated 15th January 1887.
Received

Enclosure

Accounts:—

Agreeing with the minor
Circulated by Lt-Col Campbell
on the subject of—

Copied
WCB
17-1-87

P.W. dept.

Chelpâk 31st March 1887

No-1241C

9th
71

Copy of Memor.
andum no: 3041.C.
dated 2nd Nov: 86,
together with the
S. Es' replies and
major Campbell's
note, is forwarded
to the Examiner,
P. W. accounts, for
favor of remarks.

/By order/
W.C. Bamber Capt R.E.

By Chief Engineer
P. W. D.

Jm
30/3/87

To W.C. 9th/72

The accompanying two draft orders were before sent to you to Aotearoa and, linked together. They were returned to Office on the 10th instant.

The Court draft has been initialled by you, but not the Longomai.

Our Minister there has requested that the draft be sent back to you for initialling.

The Land Claim files in each case are not sent, but the wide lines will be forwarded if required.

C.A.

13.2.72

The file relating to Cl-
Simpson's art for
simplification of accounts
is recommitted - I have
tabulated the remarks of
the Offices consulted, & appe-
a Column for your remarks,
with reference to Head
II - proposed increase of Sup-
Supply Powers, - at one
of the Offices
to which that the D. I. State
want include summaries
items which are now under
Supply Powers & A.
want of notation to explain
attitude to description, &
exclusion under 5th paragraph
of Minute which on check
Retirement [illegible]
received. Answers
given seem to imply that
no items which the S.S.
can dispose of are in
Class in the D.I.S.
that therefore if the

916/73

S.E.'s powers be increased.
the limits of the Statement
will be reduced - unless
irregularities can be remedied
more quickly than they now
are (which does not seem
practicable) the mere in-
crease of S.E.'s powers will
not apparently reduce the
bulk of the O.C. Statement.
Any application either
with regard to this
Any remarks under that
Any concluding remarks
relative to the
O.C. Statement by way of
practice:
to imply moderation but
the orders based on the
Statements do not call
forward relative urgency
attention - whether they call
proper attention depends upon
Commanding Officers acting on the S.E. Que
must be taken up with
time given to pay increased
attention to the Statement -
all S.E. might be directed
brought to their notice by the
on the Circle and somewhere
Even this will involve increase
Clerical work Cir

916/94

№ 2165. 66 W a/ 16.9.85 № 642 W a/ 11.3.87
" 89.90 W a/ 11.1.87 " 971 W a/ 12.6.87
" 1052 W a/ 15.4.85 " 2969.70 W a/ 29.6.87
" 2181 D a/ 5.12.84 " 1405 W a/ 16.6.87
" 2312 D a/ 19.12.84 " 2254 W a/ 8.9.86
" 69 D a/ 12.1.85 " 2780 C a/ 18.8.87
" 971 C a/ 7.5.84 " 1800 W a/ 6.7.87
" 1404 D a/ 11.8.84 " 1953 W a/ 21.7.87
" 1318 D a/ 29.7.84 " 2320 C a/ 29.8.87
" 1198 D a/ 3.7.84 " 2728 C a/ 9.8.86
" 2382 W a/ 25.9.84 " 836 a/ [redacted] 87
" 2681 W a/ 31.10.84
" 2682 W a/ 31.10.84
" 3640.41 W a/ 4.10.87
" 104 D a/ 13.5.87
" 3841 C a/ 2.11.86
" 1241 C a/ 31.3.87
" 331 D a/ 12.7.87
" 332 D a/ 12.7.87
" 333 D a/ 12.7.87
" 593 D a/ 25.7.87
" 497 D a/ 30.8.87
" 498 D a/ 30.8.87
" 3912 C a/ 7.11.87
" 498 D a/ 30.8.87
" 2626 W a/ 26.10.87
" 276 W a/ 8.11.87
" 861 W a/ 31.3.82
" 2923 W a/ 6.11.82
" 3071 W a/ 30.10.83

No. 912/75 D.

Government of Madras.

PUBLIC WORKS DEPARTMENT.

Ootacamund, 188 .

OFFICE NOTE.

From W.

To C.

Para 8 of your Office Note No. 83 d/5 May 1884.

The Government agree with you that the present system does not involve a double audit of travelling allowance bills, and consider that you have put the case plainly with regard to the respective duties of the Supdg. Engineer and the Examiner. It is now desired to explain the matter to the Superintending and Executive Engineers but

e before doing so, please
y whether it is necessary
hat journals should be
forwarded to your office
with the travelling allowance
bills - Will it be sufficient
if Supdy Engineers check
the journals, and send the
bills alone to you with
their countersignature?

11/4/87

[C. No. 8.]

916/76

GOVT. OF MADRAS. 1887. {P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 5th May 1887.

OFFICE NOTE No. 85

Encs—8

To

W.

Your O. N. No. 1241 C. dated 31st March 1887.

KEEP-WITH

Genl. No.

dated

188

Colonel Pennycuick's proposals may be conveniently considered under the following heads, viz:—

(a) Exclusion of Accountants from Divisional Offices, and compilation of accounts in a Circle Office;

(b) increase of Supdg. Engineers powers of disposing of Objectionable Items Statements; i. e. (presumably) increase of their powers of sanctioning and condoning minor irregularities;

(c) Examiner never to correspond directly with the Executive Engineers;

(d) discontinuance of sending Work Vouchers to the Examiner; and

(e) transference of Travelling Allowance bill audit to Supdg. Engineers.

2. The impracticability of the first proposal is I think sufficiently demonstrated by Major Campbell and by a large majority of the Supdg. Engineers. Major Campbell shows very

clearly that almost all the accounts kept in the Divisional Office are kept- and necessarily kept - for the assistance and information of the Executive Engineer. If the Accountant were removed to the Circle Office, it would be necessary to replace him by somebody else- whether called clerk or accountant is of no consequence - to compile the work registers, advance and deposit schedule, Contractors' accounts etc. etc. required for the information of the Executive Engineer; because it is out of the question to suppose that in an ordinary P.W. Division the Executive Engineer could really obtain the information that he requires by occasional references to the cash book- even if the cash book were the sole foundation of all the accounts of the Division. As Major Campbell shows it is very far from being this. Then again as the accountant would be precluded from getting any information by personal access to original documents or by oral communication with his former colleagues in the Divisional Office, it would probably be necessary

to have additional Establishment to supply him in writing with the material and information required. For the same reason the aggregate Establishment collected in the Circle Office would need to be greater- not less - than the sum of the Establishments at present distributed in Divisional Offices. Moreover the Accountants being removed from control, and invested with greater responsibilities, would have to be more highly paid.

3. The delay in the completion of accounts for submission to the C. and for the information of Government and other superior authorities, would be intolerable. The unpunctuality is great enough even now, when the accountant has a more or less intimate personal knowledge of everything that is going on in the Division, and has personal access to all necessary sources of information, and ready means of oral communication with his fellow workers. What would it be if the accountant had to get every little scrap of information by letter

letter and answer,& being moreover debarred from even asking for the information wanted,until he has got the permission of an Officer (the Supd.Engineer) who during the greater part of the year is presumably away on circuit, and who,when he receives the accountant's request for permission to ask for information, may very possibly be unable to judge whether it is necessary or not.

4. In this connection it is necessary to remember the extent to which the material for the compilation of Divisional Accounts is derived- directly or indirectly- from Sub Divisional Offices. The common complaint even now is that the delay in completion of accounts is due to incompleteness of information from Sub Divisional Offices,and as this incompleteness would frequently- probably generally- be discovered for the first time by the accountant in the Circle Office,the delays would be enormously increased.

5. The second proposal,to increase the Supd.Engineers powers of sanctioning or condoning irregularities,is entirely a matter for Govt. to consider,subject of course to any restrictions that may be imposed by existing rules of the Govt. of India,who would no doubt be willing to make any modifications that could be shown to be desirable. My concern with the matter begins and ends with bringing to notice of Govt. and other superior authorities certain classes of irregularities which Govt. (or other authority) has ordered me to bring to notice. I have no dispensing power in the matter. It may be that there is room for improvement in the orders and rules bearing on this matter,and if Colonel Pennycuick would formulate definite proposals on this point something might perhaps be done.

6. The proposal that the Examiner should under no circumstances correspond directly with Executive Engineers is I think a little overstrained; but the more reasonable proposal advocated by certain Supd. Engineers,that on matters of account the Examiner should correspond directly with the accountant is

already contingently provided for in para 378 of the P.W. Code and it may be possible at some future date to give effect to these provisions of the Code in some cases; but after very careful consideration- which has been the sole cause of the delay in replying to your reference- I am unable to recommend any immediate change in this respect.

7. Apparently G.O. No. 2881 W. of 31st. October 1884 has settled the question as to Work Vouchers. Govt. has it seems, accepted the views of the Govt. of India, and further discussion seems unnecessary, unless Govt. expressly desire it.

8. As regards the audit of Travelling Allowance Bills I should, personally, be delighted if this could be transferred to Supg. Engineers; but I do not think the change is desirable on public grounds. I agree in the opinion expressed by some Supg. Engineers that the change might have a bad-an undesirable - effect on the relations between Supg. Engineers and Executive Engineers etc.; and I think that as long as there is a Code of travelling

916/79

allowance rules, and as long as it is the desire and intention of superior authority that that Code shall be enforced, it is much better that the audit should be conducted by a single central authority, assisted by a trained and specialized Establishment, which is indeed the only system likely to ensure uniformity and consistency of interpretation and application. I can see no reason for making a distinction in this respect between audit of travelling allowances and audit of salaries. The notion that there is at present a double audit of travelling allowance bills is based on a misapprehension. The duties of the Supg. Engineer (as controlling officer) and the duties of the C (as auditor) are quite distinct, see Civil Travelling Allowance Code Section 71. The Supg. Engineer as controlling officer allows or disallows a journey or a halt as the basis of a claim for travelling allowances, and - except possibly once in a way under very exceptionable circumstances-- the C has nothing to do with the propriety of such journey or halt as the basis

of a claim; and on the other hand the Supp. Engineer having admitted the propriety of such and such a ~~claim~~ journey or halt as the basis of a claim, having in fact "sanctioned" it, has no concern with the amount of the claim to be raised on that basis: that is the C's business. There is no more double audit in these cases than there is when the Supp. Engineer sanctions a work and the C audits the expenditure thereon.

9. I am very glad that Colonel Pennycuick did not go to the trouble of preparing the statement referred to on the penultimate page of his memo, because it would have proved nothing. The value of an audit is in its deterrent effect, it is not to be measured by the trifling sums actually disallowed, but by the amount of the claims which, as a consequence of the existence of the audit system, are never brought forward at all; just as the value of a system of law and police - I need scarcely say that I mean no reflection by the comparison- is to

be measured by the order which it secures and the crime that it prevents, not by the offences that it detects and punishes. There is therefore no possible means of definitely gauging the value of a system of audit; but I apprehend that Govt. is reasonably well assured that it is worth what it costs. The "correspondence and waste of time out of all proportion to the useful result gained" - I am quoting from Colonel Pennycuick - are almost always due to omission- from a bill or journal or some other document- of information absolutely necessary for the correct application of the travelling allowance rules; I do not say always because I do not suppose that my Office is less fallible than others, and I know that like other Offices, it sometimes gives unnecessary trouble; but correspondence and trouble arising from the omission to give necessary information cannot be avoided- if the audit is properly conducted- whether the auditor is the C or the Supp. Engineer.

10. The circulation of Colonel

Pennycuick's memorandum to Supn.
Engineers and Executive Engineers
has elicited a number of more or
less definite suggestions from
Officers of the Department. I do not
propose to discuss all these suggestions
now, but so far as they concern me,
I shall endeavour to consider them
hereafter. One suggestion, however,
by the Supg. Engineer 6th. Circle is,
I think, worth considering. I refer
to the proposal to make the
Provincial Statement of Objectionable
Items a quarterly instead of a
monthly return. With regard to
returns and statements of this sort
it should, I always think, be accepted
as a fundamental principle that
there should ordinarily be sufficient
time for the disposal of one return
before the next is due. I believe
that if the Statement of Objection-
able Items were a quarterly- or at
the most a two-monthly return- instead
of a monthly, a large portion of
the items would disappear altogether,
and such as remained would receive
much more attentive consideration.
Possibly a similar change might be
desirable as regards some other

916/81

statements. Indeed for my own part
I believe that if accounts were
submitted every two months, instead
of monthly, any purpose which they
answer would be equally well secured,
and with infinitely less trouble,
principally owing to the fact one set
of accounts could be thoroughly
disposed of before the next was due.
This however is a change which I fear,
is never likely to be introduced.

11. The Statement of Objectionable
Items being one of the returns
prescribed by the Government of India,
it may be necessary to obtain their
sanction to any change, but if any
change is made the opportunity should,
I think, be taken to seriously -
endeavour to make the disposal of
these statements somewhat less of a
"routine" matter than it now is.
This however is a question that may
be left until I learn whether Govt.
is prepared to view with favour the
proposal to make the statement a
quarterly one. I may add that the
same proposal has within the last
day or two been independently made
by the Superintending Engineer 1st.

Circle.

PWC-3453

Ch. Ac.

C.

Exp.

12.6.87

Rs 12416 @ 31-3-87
" 3811 " 2-11-86
Rs 26728 " 31-10-86
Rs 10528 " 15-4-87
" 2165/2168 " 11-9-85
Rs 3350 " 11-2-85
" 690 " 12-
" 7312 " 19-12-84
" 2188 " 5-12-84
Rs 26014 " 31-10-84
Rs 23822 " 25-9-84
Rs 768 " 31-4-84
" 1197 " 3-7-84
" 1318 " 29-7-84
" 1404 " 4-8-84
" 971 C. " 7-8-84
Rs 2037 " 7-8-76
Rs 7133 " 29-11-84
" 1485 " 1-9-84
" 2274 " 15-12-84

10.5.87

916/82

T. E. W.
Mem. & Rec. No 1048 13/5/87

The Examiner considers
that Penny cinches purchases
under 5 Heads a to e
(a) I agree with the Examiner
and others and do not consider
that transferring the cancellation
of the accounts from the C.G.
to the Sub Treasury officer would
give any real relief.
What is wanted is the
reduction of the many items.
that are now required
many of them being considered
by most as useless.
I fear it is impossible to
exempt much to be done in
this direction as the sanction
of the Govt of India would
be required & must cause
(b) I concur in Sub Treasury
powers of disbursing of
Objectionable item statement
that is sanction or enclose
irregularities.
I think this might be done
with advantage. I agree
with the Examiner that he
has no discretionary power
in the matter. But I think
he might be asked to
make a proposal to Govt
based on the objectionable
item statements of the last
year for Govt to delegate
those powers & custom

cases to Sub Engrs
and perhaps in some cases
to the Examiner of Sub Engrs

I think the Examiner is
in a better position to do
this than the Paymaster

(c) As I have given my
opinion that the account
shd be combined in the
Examiner's office it follows
that I consider the Examiner
shd communicate with Engr

Para 378 of the Code
might be with advantage
acted on in all
petty routine matters. The
Examiner might communicate
direct with the Accountant
but this I authorise a Govt
in the event to be necessary

(d) I suggest as no
reason why such vouchers
shd be sent to the Examiners
office. The Examiners
audit of them is I consider
useless. If the Register
of Works is kept duly kept
& all this is necessary
is to be found there and the
Engr is more likely to
find out any serious irregularities
of rates in time than
the Examiner is

This matter was settled
in GO No 2681 dated
31st Oct 1884: but the
question might be
reopened

(d) I consider that the
Sub Engr shd audit all
hourly attendance bills

916/83

(c) I do not agree
with the Examiner as
regards his remarks on the
audit of Travelling Allowance
bills and see no reason
why the Sub Engr should
not audit the Travelling
allowance bills of the Artificers
subordinates &c under him
and I have always
considered that the Sub Engr
as Controlling Officer
was the man to do it
That no journals or certificates
shd be sent to him but
that they shd be left
returned in the Sub Engrs
office, the bills only being
sent to the Examiner.
The Examiner shd keep
the Bills in the Sub Engrs
certificate that he had
suspended the allowances
according to the Travelling
Allowance Code
Shd at any time the
Examiner consider enquiries
changes had been suspended
it shd be his duty to
call for explanation which
if not satisfactory (according
to his views) he shd send
to the Ch Engr who would
call for the journals &
certificates &c and decide
the case or submit it
to Govt. Rule III Code I think
in the 1884 I acted on this
reading of the Rules & Orders
but the Ch Engr did not

accepted it and it was ordered to omit all payments on the Examiner and thereby the Auditor Genl. should cease to be obstructed. Audit was thus continued.

I agree with Mr Examiner that the submission of the objections item statement might be with advantage submitted quarterly instead of monthly this however might be tried. I do not see how the statement can be made less in matter of routine.

The bold suggestion made by Mr Examiner that the accounts should be submitted to this office once a month shows that our elaborate system of accounts utterly defeats its main object namely quick audit and the bringing to notice without delay of irregularities.

13th May 87

Col. Pennycuick's proposals, with opinions thereon

P.W. Department

No. 3330. 916/84 12th July 1887.

Memorandum

With reference to the extract as per margin from Lt. Col Pennycuick's note on accounts contained with No. 3330 C, dy 2nd Nov. 1886, the undersigned has the honor to annex copy of para 5 of an office Note from the Examiner P.W. Accounts dy 5th May 1887, bearing on this point, and to request, that Lt Colonel Pennycuick will be good enough to submit definite proposals for the consideration of Government.

The other matters dealt with in Lt Col. Pennycuick's Note will be taken up separately and should not be referred to in replying to this memorandum.

(Signed) J.O. Hutton Col RE
Secretary to Government.

"It would be desirable to give the Supdg Engineer somewhat larger powers than at present, if found desirable & objectionable Item Statements and save the Central Agency from about the most important matters which now [illegible]

Lt Col. J. Pennycuick RE.
Supdg Engr 1st Circle
Trichinopoly

for Secretary
Assistant
P.W. Secretariat Madras

916/85

W. 771. T.J. Office of the Supt. Engineer, Dinde.
Putmagudy. 18th July 1887.
D/206

From,

Lt. Col. J. Pennycuick R.E.
Supt. Engineer, Dinde.

To.

The Chief Engineer
P.W.D.

Sir,

With reference to your No 333 D of 12th instant, I have the honor to state that the following are the principal points in regard to which the Superintending Engineer's powers of "sanctioning or condoning irregularities" might in my opinion be advantageously increased.

(1) All cases of non-submission of Completion Certificates.

(2) All cases of non-submission of work vouchers.

(3) All cases of deviations or excesses on sub. heads of estimates. (I am not sure that cases of this kind are ever reported to Government each time).

(4) All cases of deviations from

sanctioned estimates for components forming part of a general sanction, whatever be the amount of the individual estimates, provided that the total sanction is not exceeded by more than Rs 1,000 or five per cent, whichever may be the greater.

(5) All cases of excess over allotments not exceeding Rs 1,000 in amount.

2. All cases coming under the above heads to be finally disposed of by the Superintending Engineer and not to be included in the statement of Objectionable Items submitted to Government unless at the special desire of the Supdg Engineer.

3. I would also advocate the following alterations in para 352 of the Code—

Before C insert.

"also with the approval of the Superintending Engineer".

S16/86

In C (1)

For Rs 500, substitute Rs 1000-

In C (2)

For Rs 500, substitute Rs 1,000,

and for Rs 10,000, substitute Rs 20,000.

In C (3)

For Rs 10,000, substitute Rs 20000.

Omit the sentences excepting productive works in — C(1), (2) and (3).

4. It would also be an advantage if, as suggested by Major Smith in his letter (from this office) No 1556 T. & P. 15th January 1887, the Examiner's reports on objectionable Item statements were submitted to Government quarterly instead of monthly, provided they contained only items which had remained objectionable for three months & more.

5. I have made these suggestions in obedience to the instructions contained in your Memorandum under reply

× Corr 273 dated 23/2/87 ref 104

reply, but it must be clearly understood that I attach little importance to them. The subject was mentioned incidentally in my note of the 13th September 1886 in connection with a proposal for a much more drastic change in the whole system of accounts, and is not in itself a matter of much importance.

I have the honor to be
Sir
Your most obedient Servant.

[signature]
Lt. Col. R.E.
Supt. Engineer, Simla.

R.O.N° 288 dp 29/7/87

Oldcastle

N°. 392 D of 25th July 1887

To C

with copy of No 333 D

of 12.7.87 —

for favour of

remarks.

Please ~~state~~ also

state after a review

of the D.I. Statements

for year last, whether

there are any other

items which, in your

opinion may be left

to be dealt with by

Supply Engrs.

Jall
25/7/87

From,

The Supt Engineer

6 i Circle.

To,

The Chief Engineer

P. W. D.

No: 771. T.J

Dated 18th July 1887

Received 21.7.87

Subject. Reports on the question of sanctioning or condoning irregularities in the — of executive engineers —

916/88 N 489 d/26-8-87

To W.

Encls—2

I will take up the Supg. Engineer's points one by one, and as far as possible in the order of the Supg. Engineer's letter.

2. Supg. Engineer's I. (1) Condoning non-submission of Completion Reports. I do not think this would be advisable. Setting aside special cases of objects of expenditure technically called "works" for Code purposes, but not "works" at all in the ordinary sense of the word — as to which it may perhaps be a question whether the Code should not lay down generally that Completion Reports are not required for them — I do not see under what circumstances it could be desirable, or in the slightest degree necessary, to dispense with the Completion Report. The only real difficulty in the way of the submission of a Completion Report for a work really completed is that the Officer required to certify to its completion has not had an opportunity of seeing it himself. When he has seen it himself the difficulty is at an end, and unless he has seen it

himself I do not think it would ever do to take the completion for granted.

3. The only cases, as far as I can see, in which a Supg. Engineer could usefully intervene, would be those in which the Supg. Engineer had an opportunity of inspecting the work before the Executive Engineer; and I see no reason why, in such cases, the Supg. Engineer's certificate should not be taken in lieu of the Executive Engineers as regards that part of the business; but that would be quite a different thing from dispensing altogether with the Completion Report.

4. Supg. Engineer's 1 (2) Condoning non-submission of work vouchers. It must, I presume, be taken as settled that the work voucher is, within the very narrow limits now accepted by the Government of India necessary for the audit of expenditure on large works; it seems useless therefore to discuss that question any further. Assuming then that this is settled, the necessity for a work voucher, or the propriety of

dispensing with it, in any particular case, is a question for the Examiner; but I see no reason why the Supg. Engineer should not suggest to the Examiner the propriety of dispensing with the work voucher in any particular case in which there are, in his opinion, special circumstances to justify such a course; but it should be understood that the decision rests with the Examiner, and that his concurrence is to be obtained beforehand.

5. Also I think it possible that in some cases without sacrificing any essential requirements of audit trouble might be saved, at any rate at certain stages of the progress of a work, by dispensing with work vouchers in alternate months, or even in two months out of three; but I do not commit myself positively to this opinion, and should certainly require to consider each case on its merits.

6. Supg. Engineer's 1. (3) Condoning deviations and excesses on sub-heads. As regards deviations all that is required seems to be provided for in Code para 267(d),

except that the restriction as regards productive or protective works is perhaps unnecessary. So far as the orders of the Govt. of India are concerned there seems to be no reason why, within the limits of Code para 1515, Govt. should not delegate their powers, or part of their powers, to Supg. Engineers. As regards excesses, please see para 8 below.

7. Supg. Engineer's I (4) Condoning excesses on component items of a general sanction. I see no objection to this provided that some guarantee can be secured for the due fulfilment of the stipulated condition as to the excess over total sanction. As far as I can see the only way in which such a guarantee can be secured, is by placing at the disposal of Supg. Engineers some part of the estimate provision for unforeseen requirements, by way of starting a sort of reserve fund to be afterwards credited with all ascertained savings, and debited with all additional or excess sanctions. The assumption being that there will be savings, as well as excesses, the fund

need not be very large; and as regards general sanction in which there is not already in the Estimate a provision (now at the disposal of Govt.) for unforeseen requirements, the provision might be made by diverting a part of the provision for contingencies of each component item reducing correspondingly the Estimates for the latter.

8. Supg. Engineer's I (3) Condoning excesses on sub-heads of Estimates. Such excesses are not now reported to Govt.; but as between Supg. Engineer and Examiner some trouble might be saved, and continual harping on the same point avoided, if Supg. Engineers would when possible, expressly sanction some definite increase of the faulty item of the Estimate by a corresponding reduction of contingencies or of some other item.

9. Supg. Engineer's 3. Modification of Code para 352. I see no objection to these proposals; but they will require sanction of the Govt. of India. The insertion of words requiring the approval of the Supg. Engineer would be simply giving formal expression to what is practically

P.W.C. No. 6750

(12)

L.O. No. 31

the rule at present. The greater part of the object aimed at by the Supg. Engineer might, I think, be secured by increasing the power of sanction of Supg. Engineers (now restricted to Rs. 500 for new works of certain classes) within the limits allowed by Code, that is to say up to Rs. 2,500.

10. To some extent I shall have to deal with much the same matter in replying to your O.N. No. 332 D. of 12th. July 1887, which I hope to be able to do before long, and I would suggest that the final disposal on the present reference be held over.

C.

26/8.

Await replies to No. 332 D. 87 12.7.87

C. 29.8.87.

L.O. No. 31 —

916/91

No. 332 D.

Government of Madras.

PUBLIC WORKS DEPARTMENT,

Ootacamund, 12th July 1887

OFFICE NOTE.

From W.

To C.

Paras 10 and 11 of your office note No. 83 dy. 5th May '87

His Government approve of the proposal to make the Objectionable Item Statement a quarterly instead of a monthly return, but before addressing the Government of India on the subject, they desire you to report whether any other statements can be similarly dealt with—

Please also submit the remarks with which you appear to be ready with

a view to make the Statements more practically effective, or their disposal somewhat less of a routine matter than it now is."

To W.

Referring to what I wrote about the routine character of the disposals on Objectionable Items Statements, I may begin by saying that my remarks apply quite as much to my own action as to that of any other officer. I have to deal every month with some fifty or sixty of these statements; they are due on a certain date, and there is a certain limited time for preparing them, and the result is

impossible for me to give to them anything approaching to the personal attention which, in my opinion, I should give to any matter reported to Government. Practically I seldom attempt more than to see that there are no unnecessarily irritating remarks in them. If I attempted to do more I should probably delay the submission of the statements indefinitely.

2. It is an established principle of official correspondence, that two or more subjects should not be mixed up in one letter (see Code paras 878 and 887); but an Objectionable Items statement entirely ignores this principle. If each item is thoroughly gone into, they do not all, so to say, mature at the same date, and an item which could be disposed of at once may be delayed for weeks or months on account of some other item having no real connection with it. And if they are all gone into at once, their disposal requires, probably, a review of an utterly bewildering amount of matter. The result is that nowhere — neither in the Executive Engineer's Office,

nor in the Supn.Engineer's,nor in the Examiner's — is any individual item taken up at all thoroughly; at every stage the disposal has to be hurried through in a limited time; many,if not most,of the remarks are of the most futile character,and when the statements reach Government,they seldom contain any adequate materials for the proper disposal of individual items.

3. In my opinion,therefore,the first step towards making the Objectionable Items Statements more practically effective,should be,in a large measure,to do away with them; that is to say to abandon to a great extent the collective treatment,and to deal with the items individually.

4. A collective Objectionable Items statement is intended,I presume,to serve two distinct purposes. It is intended

(I) as a means for regularizing, remedying,removing,and checking irregularities,and

(II) as a means of exhibiting statistically in a more or less general view the general mass of irregularity,and showing its increase or decrease.

916
93

The first purpose,for reason stated above,is secured very badly; and the second can be much better secured by a condensed and classified abstract.

5. The irregularities at present included in the monthly Objectionable Items Statements are

(I) Irregularities in respect of Estimates;
(II) Irregularities in respect of appropriations;
(III) Non submission of completion reports;
(IV) Miscellaneous irregularities.

If the statement ,in its present form,is retained at all,I would confine its use entirely to the first two classes,for which it was originally designed,and for which — it may perhaps be capable of improvement — it is suited; but I think it would be very much better to deal with the two classes in separate statements and to have for each a specially adapted form. I would provide for a separate periodical statement of overdue completion reports,in a suitable form designed *ad hoc*,so as to show clearly all material facts,such as known dates of completion,when and by whom last inspected,whose inspection awaited,

reason for non submission etc., with any further remarks of officers concerned. And I would exclude all miscellaneous irregularities, and arrange that they should be separately and individually reported, after due enquiry when necessary. Register of these items could be kept by me, in any form, and in any detail considered desirable, and periodical statements submitted, showing, under any desired classification their numbers and increase or decrease, and these abstracts would include, according to the wishes of Government, either all items whatsoever, or all outstanding more than a certain time, or only those actually reported to Government.

As regards some classes of these miscellaneous irregularities, it might very possibly hereafter be found convenient to submit separate periodical statements, in suitable forms as proposed in the case of completion reports; but I will not attempt to go into that matter now.

6. I have said above (in the last para) that I would report all miscellaneous irregularities

916
94

separately, after due enquiry when necessary, and with regard to this last clause I may say that, in most cases of a plain breach of some distinct rule, whether by way of commission or omission, I would propose to report the matter at once. "Enquiry", in far too many cases, simply means inordinate delay, months spent in sending reminder after reminder, eliciting eventually a bare statement to the effect that the matter is under correspondence with the Supg. Engineer, or that the irregularity was unavoidable, or that the matter will be disposed of shortly — which may mean anything from one month to eighteen — or some information equally useless, whereas the essential thing, in nearly all these cases, is that they should be dealt with and disposed of promptly. Therefore I would, as a rule, report ~~the~~ the irregularity at once, but with a view to saving time and trouble, it might be arranged that, in all such cases, I should send a copy of the report to the Executive Engineer concerned, with an intimation that, under such and such a

para of the Code (to be introduced for the purpose, with the approval of Government), the officers explanation (meaning of course a real and full explanation) should be furnished at once to Government, through the Examiner, and, if necessary, through the Superintending Engineer, such explanation being due (again according to Code) within a specified time. Failing arrival of the explanation, within the prescribed time, I should at once report the non-receipt to Government, and leave the further disposal of the matter entirely to Government. I do not for a moment wish to suggest that there is anything specially heinous about these miscellaneous irregularities, or that their number is very abnormal in Madras, but I think that the one great irregularity — a consequence I think of the system — is the way in which, in far too many cases, they are allowed to linger on unremedied, and, except as a matter of routine, almost unnoticed. I am convinced that, with a little promptness and determination, such of these irregularities as are not really

unavoidable would soon be stopped under a system of individual treatment, whilst, as regards many of the remainder, the result of the more thorough consideration given to the matter, would be to remove the occasion for technical irregularities, by suitable modifications of the Code, when shewn to be desirable.

7. I am myself very dubious as to the advantage of the collective treatment as regards any of the different classes of irregularities, so far as concerns the first of the purposes referred to in para 4, but that treatment is not so obviously unsuitable for the first three classes of irregularities as it is for miscellaneous irregularities. It is however very desirable, I think, that the different classes should be separately dealt with, because it is only on this condition that the forms adopted can, from time to time, be suitably modified, and more perfectly adapted to the several purposes. It would be impossible for me to go fully into the matter here, but I have no doubt that the collective treatment of these irregularities,

516/96

class by class, can be materially facilitated, by taking note of necessary incidents, and of points of similarity between individual cases of the same class, and gradually adapting the form used to the circumstances and requirements of the class concerned, so as to ensure all essential facts being clearly exhibited; and if Government should approve of the suggested change, I would at once take into consideration the question of alterations immediately desirable in the present form to meet more completely the requirements of the classes of cases referred to.

8. I would therefore deal with (1) irregularities as to estimate, (2) irregularities as to appropriation, and (3) non-submission of completion reports, in three separate statements, and, as already suggested, I would make these statements quarterly, instead of monthly as at present; but with regard to appropriations somewhat closer attention may be necessary towards the close of the financial year, and therefore during the last quarter of the year this one statement might be more frequent. As regards the statistical report or abstract relating to miscellaneous irregularities, I think that a half yearly statement would be quite sufficient.

9. With a view to distributing the work in connection with these statements I would fix the due dates of the three quarterly statements so that the statement for some one class should be due every month.

10. With a view to reducing the number of statements I would prepare them by circles, instead of, as now, by divisions; and as regards separation by funds, I see no reason why one statement (for each circle) should not be submitted for all funds dealt with in the General Branch, and one for all dealt with in the Irrigation Branch of the Secretariat.

11. With regard to specific measures for reducing irregularities of any kind, with the more careful attention to individual cases which the proposed changes will, in my opinion, secure, experience will

I have no doubt, soon indicate both the measures to be taken in order to put a stop to real irregularities, and the modifications required in the rules in order to remove from the category of objectionable items many transactions and proceedings which are really unobjectionable, and possibly unavoidable, and I may point out that the adoption of any part of the suggestions made by the Supg. Engineer 6th. Circle in his letter No. 771 T. J. dated 18th. July 1887 (see also my O. N. No. 489 of 26th. August 1887.) for increasing the powers of Supg. Engineers will at once tend to reduce irregularities in respect of estimate. As regards this class, however, something more might I think be done. It seems to me that when a work is begun without estimate, or is continued after the estimate is exceeded, either (1) the work must go on, and ought to go on, regardless of estimate, or (2) it ought to be stopped; and I am quite prepared to admit that in the majority of cases the work probably ought to go on, and that the technical irregularity, under present rules, is unavoidable; but

Cen. 6760 (2.0)

916/47

6

in such cases I think the Supg. Engineer might be empowered, if he is satisfied that the work ought to go on, to grant a provisional sanction, within his powers of course, and for a limited time, on a rough estimate of the expenditure, pending submission of detailed plans and estimates, and that when the expenditure is likely to exceed his own powers, he should report the circumstances and obtain a similar provisional sanction from Government; but if the Objectionable Items Statement to Government is a quarterly return, such provisional sanction by Government should hardly ever be necessary. Precautions against above would not, I think, be difficult.

12. The only other suggestion that I can make "with a view to making the statements more practically effective", is that Government should insist on having real explanations, and real reasons, instead of the futile routine remarks which are now so frequent, and which, as I have already pointed out, are in a great measure — indeed I hope almost entirely — the result of the

system,which makes any other than a routine disposal a matter of considerable difficulty.

13. The adoption of the proposals now made would no doubt necessitate some modification of the present system of dealing with objectionable items as between the Examiner and the Executive Engineer, but it is not now necessary to consider this matter at length.

14. I wish to repeat that nothing that I have said is meant to imply that there is any abnormal amount of irregularity in the Madras Presidency. I do not think there is; but I think there is more than there should be,or need be: and I think that the labor involved in, and the irritation caused by the system at present adopted for remedying irregularities, is out of all proportion to the results,and that better results might be secured with, in the end,much less trouble; and,in case I have not already made my meaning sufficiently clear,I will also repeat that,in my opinion, the fault lies almost entirely with the system (which compels a

routine,and therefore ineffectual, treatment of the matter),and not with those who work with,or work under, the system.

15. It may be said that detailed inquiry into individual items might proceed concurrently with the collective treatment under the Objectionable Items Statement system; and no doubt it might; but there is an obvious waste of time in doing the same thing twice over,and I do not think that the staff generally has any time to spare.

16. With regard to the question as to what other statements could be similarly dealt with — i.e. submitted less frequently than at present ,I think that,if I have to single out individual statements,I can only specify the monthly divisional return of grants expenditure and balances;in so far as it extends beyond a bare application for credit. The monthly application for credit would of course remain,but would be a very simple matter. The rest might in my opinion be made a quarterly statement if not done away with

altogether, together with the budget register and connected procedure (see Code para 1588 et seq) in divisional offices, leaving to the Examiner the responsibility for taking the check which the present procedure is intended to secure; but this return is so intimately connected with returns required by the Accountant General, P.W.D., that it might be difficult to obtain the sanction of the Government of India to any change.

17. I am also seriously of [illegible] would be perfectly well secured, and the audit in some respects considerably facilitated, if detailed accounts — i.e. accounts supported by Schedules in full detail — were submitted bi-monthly instead of monthly. I think the difficulties both in divisional offices and in the central office are considerably enhanced by the impossibility of disposing of one set of accounts before the next is submitted. The Financial Department would probably require some monthly accounts, but there need not, I think, be any difficulty in providing for

abstract statements, in sufficient detail, and sufficiently accurate, without insisting on the monthly submission of the mass of detail now required.

18. In conclusion I may mention that there seems to be no reason why Government — if so disposed — should not at once sanction the procedure suggested above in connection with miscellaneous irregularities. Sanction of the Government of India seems unnecessary.

No 3912 C of 7th November 1887.

PWC No 8319

917

To

E.I.

Please say whether you approve of Mr Higginbotham's suggestions so far as regards E. I. Statements relating to the Irrigation Branch.

Please also favour me with your opinion generally whether the proposals are calculated to effect economy in clerical labour and to expedite the adjustment of objectionable items.

Jw
11/11/87
H.

916
100

Extract from letter No 1402 G D dated 6th April 1887 from the Superintending Engineer, First Circle, regarding the Examiner's monthly statements of objectionable items.

× × × ×

I would beg to draw attention to the great labor and time occupied in a Superintending Engineer's office in attending to the ever recurring objectionable item statements. Extracts have to be sent to the different Executive Engineers concerned and lengthy replies like this prepared. I would suggest that the statements be prepared and sent to Government only once in 3 months and that then they should be in separate portions for each Division so that they may be passed on to the Divisions when information has to be asked from them, instead of having to be copied in the Superintending Engineer's office.

No 73-Engl.

Forwarded to the Chief Engineer P W Deptt for consideration with reference to the proposals made by Colonel J. Pennycuick R.E. in his office note No 85 dated 5th May 1887 regarding the preparation of statements of objectionable items quarterly

Out of with Cir. 8319 and to Cir. 19/10

Chepauk
31st October 1887

Colonel R.E.
Chief Engineer for Irign.

PR

916
101

E. I. Form No. 3.

PWC No. 6792

1887.

FORMER CASES.

No. dated 188 .
" " 188 .
" " 188 .

LATER CASES.

No. dated 188 .
" " 188 .
" " 188 .

Printed in P.M.G., No. dated

REMINDERS RECEIVED.

No. 1, dated 188 .
" 2, " 188 .
" 3, " 188 .
" 4, " 188 .
" 5, " 188 .

KEEP-WITHS.

From

THE CHIEF ENGINEER FOR IRRIGATION,

To

THE Chief Engineer P.W.D.

916/973

No. 73 Engl
Dated 31.10.87
Despatched
Received 1.11.87

ENCLOSURES.

Ft. 8912 & 7 7-11-87

Subject.

Forwards for consideration an extract from letter No. 1895 from Supdg. Engr, 14th Circle with reference to the proposal made by Col. J. Pennycuick in his D.O. No. 65 dt. 31-5-87 regarding the preparation of Objectionable Item Statements

E. I. Form No. 34-5.

GOVT. OF MADRAS. 1887. PUBLIC WORKS DEPT.

CHIEF ENGINEER FOR IRRIGATION.

916/102

Madras, 29 November 1887.

OFFICE NOTE.

R 1219 Encl. 2

Circulation Register.

To	From	Despatch Date.	Receipt Date.
W	E.I.		

KEEP-WITH.

No. dated 188 .

Your Office Note No. 3912 & dated 7 November 1887.

The proposal made by the Exam of P.W. Accounts to submit in future q terly statements separately for each cla of objectionable items instead of one m statement for all classes is approved and will, no doubt, secure economy in cl labor though it cannot effect the red mind of objectionable items Under th at present. The number of objection items may be reduced by strictly fo the rule that approximate lump sum

Exa

Estimates should be sanctioned for all works commenced on emergency and that no allotment of additional funds should be anticipated

2. The statements are now prepared by circles and not by divisions as stated in para 10 of his office note. Their preparation by divisions as suggested by the Supg. Engineer First Circle will save their postyings in the Supg: Engineers' offices for communication to the Executive Engineers concerned.

3. The original object of preparing a statement for all classes of objections seems to be to avoid the repetition of the same item under different heads but separate statements for each class of objections is probably tend to clearness

4. Executive Engineers' explanations miscellaneous irregularities should be invariably sent through Supg. Engineers.

S.S.

29 M.S.

S.S.

916/103

Public Works Department

No 488 D dated 30th August 1887.

M E M O R A N D U M.

Office Note to the Examiner P. W. Accounts No 331 D dated 12th July 1887.

With reference to para 6 of your Office Note No 85, dated 5th May 1887, please explain why the provisions of para 378 of the Public Works Code cannot in your opinion be given effect to at once. The Government desire that they should be, and think that a trial might be made in certain selected divisions, say the Eastern Godavari, Madura and South Arcot Divisions, and the results reported. Could not Government permit Accountants generally to reply to Audit Notes on mere routine matters, and desire you to accept their signatures to such replies whenever you do not deem an explanation from the Executive Engineer himself necessary ? "Audit Note" might be written outside the cover as an authority to the Accountant to open and deal with it.

Office Note from the Examiner P. W. Accounts No 475 dated 23rd August 1887.

* * * *

2. I believe the change is desirable; and I believe that in a short time it would be found a great relief to both offices, or rather to all the three parties concerned, namely the Executive Engineer, the Accountant, and my Office; but there is a good deal of detail to be considered and arranged for, and there is one point in particular on which there must be

no misunderstanding.

3. It will be necessary that Executive Engineers shall clearly understand the nature and limited extent of the relief afforded to them, and the large amount of responsibility which must always attach to them in connection with the accounts. That responsibility, and the degree of supervision over the accounts, which is considered necessary in connection with it, are indicated in Government of India letter No 264 A.G. of 13th October 1885, communicated under G.O. No 2690 W of 7th November 1885, the provisions of which with apparently the single exception of the responsibility of the Executive Engineer for correct allocation of expenditure, are embodied in para 311 of the Madras Code.

4. I do not wish to suggest that the responsibility of the Executive Engineer and his supervision over the accounts, as indicated in the above quoted letter of the Government of India, are absolutely irreducible minima; but I must point out that any change involving a material departure from the principles and practice indicated in that letter, would require the approval of the Government of India. I think therefore that, before going any further, it might be well to ascertain how far the Executive staff of the Department are prepared to accept the above quoted views as to their responsibility and the supervision to be exercised by them, or what modifications they would suggest.

Copy of the above forwarded to Superintending Engineers for expression of their views, and of those of one or two selected Executive Engineers in each circle.

(By Order)

W. C. Baddeley Captain R.E.

Dy. Chief Engineer P. W. D.

To

The Suptg. Engineers,
Consg. Archt to Govt.

No. 331 D.

916/104

Government of Madras.

PUBLIC WORKS DEPARTMENT,

Ootacamund, 12 July 1887.

OFFICE NOTE.

P. and C. 247 dy 14-7-87

From W.

To C.

With reference to para 6 of your office note No 83, dated 5th May 1887, please explain why the provisions of para 378 of the P.W. Code cannot in your opinion be given effect to at once. The Government desire that they should be, and think that a trial might be made in certain selected divisions, say the Eastern Godavari, Madura & South Arcot Divisions and the results reported.

Encl

Could not Government permit Accountants generally to reply to Audit Notes on mere routine matters, and desire you to accept their signatures to such replies whenever you do not deem an explanation from the Executive Engineer himself necessary? "Audit Note" might be written outside the Envelope as an authority to the Accountant to open and deal with it.

Jois
14/7/84

To N. N 475 dt 13/8/84

Would you kindly bring this

14 JUL 84
P. W. ACCOUNTS

matter over for personal discussion and settlement on the return of the Govt. to Madras? Personally I am strongly in favor of the proposed change; but in the face of the equally strong adverse opinions of others who are better acquainted than myself with the personnel of the Accounts staff, and with their capabilities, and in view of the recorded opinions of my predecessor, I did not feel inclined to recommend the change within a few weeks of assuming charge.

2. I believe the change is desirable; and I believe that in a short time it would be found a great relief to both offices, or rather to all the three parties concerned, namely the Executive Engineer, the Accountant, and my Office; but there is a good deal of detail to be considered and arranged for, and there is one point in particular on which there must be no misunderstanding.

3. It will be necessary that

Executive Engineers shall clearly understand the nature and limited extent of the relief afforded to them, and the large amount of responsibility which must always attach to them in connection with the accounts. That responsibility, and the degree of supervision over the accounts, which is considered necessary in connection with it, are indicated in Govt. of India letter No. 264 A.C. of 13th. October 1885, communicated under G.O. No. 2650 W. of 7th. November 1885, the provisions of which, with apparently, the single exception of the responsibility of the Executive Engineer for correct allocation of expenditure, are embodied in para 311 of the Madras Code.

4. I do not wish to suggest that the responsibility of the Executive Engineer and his supervision over the accounts, as indicated in the above quoted letter of the Govt. of India, are absolutely irreducible minima; but I must point out that any change involving a material departure from the principles and practice indicated in that letter, would require the approval of the Government of India. I think therefore that, before going any further, it might be well to ascertain how far the Executive staff of the Department are prepared to accept the above quoted views as to their responsibility and the supervision to be exercised by them, or what modifications they would suggest. Would you do this ? or are you prepared to say that para 311 of the Code, with the addition of a provision that the Executive Engineer is responsible for allocation of expenditure, may stand and must be enforced ?

C.

B.No 98 W: 12.1.87
Tw 4610 C. 25.12.86
" 3938 C. 10.11.86
B.No 2650 W. 7.11.87

PWC No 6823

(6)

24.8.87

C.O. 24.8.87

No 498 Dated Aug 30 1887

Prod.

916/87

Memo.

Office note to the Engr Phoenix No 331 dd 12.7.87
Office note from the Engr Phoenix No 475 dd 23.8.87
paras 2, 3 & extract parts.

Copy of the above forwarded to Supdt. Engrs for expression of their views, & of those of one or two selected Ex. Engrs in each circle.

Jott
3/9/87
GW.

To Supdg Engrs ✓
CA. Dgn ✓
Dd 5/9

916/108

Replies required to No 498 D of August 30, 1887

—

Relative to correspondence between the Examiner and Accountants. — 55 to submit an expression of their views —

T. E. I Locke ——

" II " ——

" III " ——

" IV " ——

" V " ——

" VI " ——

Consulting Architect

916/105

[C. No. 8.]

GOVT. OF MADRAS. 188 . P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 1st September 188 7

OFFICE NOTE No. 501.

To W.

In continuation of my O.N.No. 476 dated 23rd. August 1887, I beg to draw attention to the necessity of some more definite understanding as to the position duties and responsibility of a divisional accountant, more especially if the provisions of Code para 378 are to be brought into force.

2. Referring to the correspondence ending with G.O.No. 2254 W. dated 8th. September 1886, I may say at once that I have no desire to see the accountant recognized as the manager of the divisional office. I think as a rule the Executive Engineer should be his own manager, but assuming that it is necessary to recognize one of the subordinates as manager, I do not think the accountant is, in the

KEEP-WITH Genl. No.

dated . 188 .

1000—12-5-87.

majority of cases, the fittest person for the post, and I have doubt that in some cases he is not fit for it at all. Moreover, putting aside the question of fitness, if the accountant is to remain, as I think he must, responsible to me for the discharge of his duties, I see grave objections to his being definitely charged with duties in respect of which I can exercise no supervision or control over him.

3. I have no wish therefore to see the accountant recognized as the manager of the office, but I do wish to have his duties more clearly defined, because, from several cases that have come under my observation, I find that some Executive Engineers apparently think that the accountants' duties are just what the Executive Engineer chooses to make them, and may be altered and shifted from day to day.

4. As regards the matter of the pension papers, which were the subject of the reference replied to in my note quoted above, it seems to me quite clear that the accountant has, properly speaking, nothing

4910
110

to do with pension papers. The raison d'être of an accountant is the circumstance that an Executive Engineer has value to account for, and the accountants' proper duties are duties arising directly out of this circumstance, and, unless perhaps in his (to my thinking objectionable) capacity of manager of the office, he has no duties or responsibilities in connection with matters, such as pension papers, which are common to all offices whether they have, or have not, value to account for. As a matter of convenience to myself I should probably wish him, if possible, to examine all pension cases before submission, to see whether they are complete, but I should distinctly object to its being held that it is his duty to prepare them.

5. I do not anticipate any difficulty in defining the duties of the accountant, and indicating the measures necessary to ensure his being in a position to carry them out, but I propose to await the settlement of the question as to para 378 of the Code.

C.

28. 11/9.

B-No 2320 W. 29-8-87
" 1953 W. 21-7-87
" 1800 W. 6-7-87
No 2788 C. 18-8-87
G-6-2254 W. 8-9-86
B. No 1140 W. 16-1-82
" 2969 / 2970 W 29-11-87
" 971 W. 12-4-87
G-6-6412 W. 11-3-87
" 3071 W. 30-10-83
" 2923 W. 6-11-82
" 861 W. 31-3-82
" 2761 W. 8-11-87
" 2626 W. 26-10-87
No 2728 C. 9-8-86
C.C.No 836. 30-3-87

I.W.C.No 871

(1)

A.G. 29-8-87

Compile with the above
Minute dt 29-8-87.

30-8-87

Jw
31/8/87

Buckingham Canal Div Office
No 1187 Pulicat 19th October 1887
Desp to 20

From G. Vincent Esqre
Executive Engineer
Buckingham Canal Divn

To The Superintending Engineer
2nd Circle

Sir

With reference to your endorsement No 238 G.C. of the 27th Ultimo on official Minute No 498 D of the 30th August 87 regarding the extension of the responsibility of Accountants to Divisional Officers I have the honor to say that I do not consider any extension of the System that at present obtains to be either necessary or desirable.

2. According to the existing System, the Monthly Accounts are

are compiled by the Accountant, & are submitted by him to the Examiners, the Executive Engineer signing the office copies on his next return to head-quarters. The audit notes are addressed to the Executive Engineer, passed on by him to the Accountant for reply, and finally signed by the Executive Engineer before transmission to the Examiner.

3. The proposal that I understand is now made is that all these audit notes shall be answered by the Accountant without reference to the Executive Engineer; and, further, that the Accountant shall correspond & deal with the Examiner on all routine matters. In both cases I think the change would be inadvisable. The audit note is an important document, and it gives the Executive Engineer information regarding his works which he would not otherwise obtain. I take, for instance, the last audit note I have received, for the accounts of July. Thirty three remarks are made by the Examiner, and from these I learn, amongst other things:-

(1) that 6 months have passed since I last examined the accounts of one Sub Division.

(2). that an advance to a Subordinate has been improperly taken.

(3) that some deposits have not been paid into the Savings Bank.

(4) that some vouchers have been sent in by Sub Division Officers improperly prepared.

(5) that some work vouchers have not been submitted.

(6) that balances are due to some piece-workers.

Now

Now in the majority of these cases, but for a perusal of the Audit note, I should have remained ignorant of the sins of omission & commission that had been perpetrated; and it can scarcely be said that such ignorance would not matter. Moreover, the Outcome of an Audit note is generally a series of Memos to Sub Division Officers calling for information that is required, or pointing out defect in these monthly papers. If the Audit note does not pass through the hands of the Executive Engineer such Memos will have to be drafted by the Accounts (as now) and will have to be signed by the Executive Engineer in complete ignorance as to their correctness. He will thus so far become as mere signing-machine in the hands of his Accountant, a position which I have the greatest possible objection to occupy. 4. So far as regards the audit notes. Next as regards correspondence. It is evident that as the initiative will be left to the Accountant, it will be for him to decide whether a letter he wishes to address to the Executive Engineer is on routine matters, (and as such to be signed by him), or not. He may thus start a correspondence and obtain orders regarding a matter without the Executive Engineer's Concurrence, but upon which the Executive Engineer may possibly wish to express his own opinion.

5. Practically speaking then the proposal comes to this - the introduction of a quasi-independent authority into the Executive Engineer's Office, and as such I venture strongly to deprecate it. The Executive Engineer says that

that he considers the change to be desirable, and he begins that in a short time it would be found a great relief to all three parties concerned, viz. the Executive Engineer, the Accountant and his Office. But I fail altogether to see where the relief comes in. Granted a good Accountant, and the evils of the proposal would be greatly increased with a bad Accountant, - the present System works with a minimum of friction. The Executive Engineer sees how the office work of his Division is getting on, he passes on the Accounts papers to the Accountant, who drafts the replies, and off they go to the Examiner without any delay. The Examiner, while advocating the proposals, which would certainly materially reduce the Executive Engineer's knowledge of the Office-work of his Division, says that

that it must be distinctly understood that the Executive Engineer's responsibility must remain as at present. But that, with all due respect to the Examiner, is impossible. If a divided authority regarding the Accounts is admitted into the Division Office, it is utterly unreasonable, in my humble opinion, to attempt to maintain an undivided responsibility on the part of the Executive Engineer. Probably most Executive Engineers would be inclined to say that Accounts are a nuisance, but would probably also admit them to be a necessary nuisance, and would prefer to maintain their authority and responsibility regarding them undivided. But the two having together, and the one cannot be reduced without reducing the other in corresponding ratio.

6. The general question as to whether any simplification of accounts is

is possible is too big to be entered upon
at the conclusion of a long letter, but
I have no doubt that the present
System could be substantially simplified
without any loss of efficiency. —

I have the honour to be
Sir
Your most obedient Servant
C
Executive Engineer
Buckingham Canal Divn

Mail
HS

916
115

ENCLOSURE 238/16 6 APR 88 EXAMINER / ACCOUNTS

PUBLIC ENGINEERS 24 OCT. BRANCH

1st Note to Letter No 283 dt 27-10-87

From

C. Vincent Esqre.
Executive Engr
B C Div

To

The Supdg Engr 2nd Circle
Bezwada

Date 19th Recd 20th October 87

No 1187

Extension of the responsibility of Accounts in Divisional offices. —
Informing that he does not consider any ——— to be necessary or desirable. —

Superintending Engineer's Offi
2nd Circle, Bezwada
27th October 1887.

No 283 dt

From

J. W. Rundall Esqre
Superintending Engineer
II Circle.

916/116

To

The Chief Engineer
P. W. D.

Sir,

I have the honor, with reference to your Memo No 498 D of the 30th August, forwarding permission being granted to Divisional Accountants to reply to Audit Notes, to report that I made a reference on the subject to Mr J. Traill Executive Engineer Kistna Eastern Division and to Mr Vincent Executive Engineer Buckingham Canal Division

2. Mr Traill states that the permission for Accountants to despatch the accounts signed by order should always be acted on in the Executive Engineer's absence, and so I suppose it is, and he also thinks that on routine matters, the examiner should address the Accountant direct.

3. Mr Vincent has gone into the question very thoroughly and I think it better to place his letter before you than to attempt to condense it.

4 My own opinion is that the Executive Engineer must be responsible for the primary vouchers, and these must invariably be signed by him; he can as at present sign the compiled accounts if at Head Quarters, when they are sent off, or the office copies when he returns. This is all clearly prescribed in the Government of India circular quoted in the memo under reply.

5. I believe that time would often be saved by the Examiner addressing the Accountant on mere routine matters. Mr Vincents contention is that the Audit Note is not a mere routine matter and here I agree with him; it is a document which should receive the Executive Engineer's careful personal attention. He also thinks that the Executive Engineer's authority would be undermined by direct correspondence between the Examiner and the Accountant. All Correspondence is now addressed to the Executive Engineer and has to follow him on his travels through the Division. I therefore think that time would often be saved if the Examiner were at liberty to write direct to the Accountant.

916/117

6 If the proposed practice be introduced, the Examiner should of course be careful that the references made direct to the Accountant should be really on routine matters, and any chance of creating an "imperium in imperio" in the Executive Engineer's Office should be carefully avoided. The Accountant should be ordered to place before the Executive Engineer all direct references made to him, and his replies thereto.

7. Properly worked, direct correspondence between the Examiner and the Accountant on routine matters would I believe be an advantage. There may occasionally be an Accountant who would try to make himself independent of the Executive Engineer and then there would be extra correspondence and waste of time, but I should hope this would not be a frequent occurrence.

I have the honor to be
Sir
Your Most obedient Servant
J. W. Rundall
Superintending Engineer

EXAMINER
No. 2331
5 APR 1888
ACCOUNTS

From

The Supdg Engineer
2d Circle

To

The Chief Engineer
P W D

Dated 7th October
1887

No 2331

Submitted

Accounts

Giving his opinion
as to the extent to
which Executive Engineer
can be relieved of
responsibility as
regards stores

GODAVARI EASTERN DIVISION OFFICE,

No. 538

Dowlaishwaram, 7th October 1887

From

The Executive Engineer

Eastern Division Godavari.

To

The Superintending Engineer

1st Circle

916
118

Sir,

With reference to Memorandum No 498 D dated 30th August 1887 from the Chief Engineer Public Works Department which has been communicated to me with your Endorsement No 2261 dated 30th September 1887 I have the honor to inform you that I consider the modifications proposed in the same are very desirable.

I have the honor to be
Sir
Your most obedient servant.

Executive Engineer

For Executive Engineer
Eastern Division
Godavari.

Audited 7/10

Ganjam Division Office

No. 2115 EC. Berhampore 12th October 1887

916/119

From

The Executive Engineer
Ganjam Division

To

The Superintending Engineer
First Circle

Sir,

With reference to your Endorsement No 2261 Gen. dated 30th September 1887 on the Chief Engineers Memo No 498 D dated 30th August 87 I have the honour to report that it appears to me that very little relief can be given to Executive Engineer until he is entirely relieved of the responsibility of the Compilation of the Accounts of his Division. For the upkeep of the Register of Works and a few other accounts only the Executive Engineer should. I am of opinion he held personally responsible

2. I see no reason however why Work Abstract and Suspense accounts, which are prepared from the initial accounts received from the

the Sub Divisional Officer and which are
signed and Examined by the Executive Engineer,
before being taken into the various Schedules
by the Accountant, should not be accepted
by the Examiner direct from the Accountant.

3. With reference to Audit Notes, these
generally relate to ordinary routine matters,
which the Accountant is quite Capable of
dealing with, and his replies might be accepted
by the Examiner - Such items, as require
the Executive Engineer's Explanation, might
be entered in the Divisional Statement of
Objectionable Items, or in a Separate form.

Thanking Your Honour Sir
I am
Your most obedient Servant

for Dy Secy.
Executive Engineer
Cuttack Dn.

ENCLOSURE
5 APR 88
1397 W
EXAMINER, I. O. OFFICE

Secy
G.O. My Circular Suppl
Sir Exam Jagan

To

Secy Supt Engr
I Circle

Dated 12
Reed 12 } October, 1887

No 2118E.

Submitting Accountants-
generally to refer to last
holes on more technical matter.
Submitting his views on-

26/1/88.

NO. 916/121

D. P. W.

Executive Engineer's Office Godavari Western Division
Dated 19 October 188 .

From

The Executive Engineer
Godavari Western Division.

To

The Superintending Engineer
First Circle

Enclo:

Sir,

Referring to your No 2264 dated 30 September 1887, I have the honor to report that after due consideration I am unable to suggest any material modification to the system under which the Divisional accounts are now conducted.

2. As far as mere compilation of accounts is concerned, the Government of India in their No 264 A.G. of 15 October 1885, para 3, recognise the responsibility of the accountant and his assistants, and the course that is frequently pursued

1250 b. 7-11-85

when accounts are signed "by order" during the absence of the Executive Engineer from head-quarters amounts practically to putting into effect the provisions of Public Works Code para 378.

3 So long as the Executive Engineer remains the prime disbursing agent, he must, in my opinion remain responsible for the accuracy of all the primary accounts and without a radical change in the principles formulated in Government of India No 264-7715-10-85, no satisfactory division of responsibility could be effected.

4 As far as the audit note is concerned it is distinctly laid down that it must be signed by the Executive Engineer and must therefore pass through his hands. It generally happens however that a few items relate to mere compilation and clerical errors and these might be disposed of by the Accountant without reference to the Executive Engineer.

No 1 to L Cir

I question, however, whether much time or trouble would be saved by dividing the establishment. 9/6/22

5 In cases of works costing Rs 2500 and under: supposing the Executive Engineer does not require that the work abstract should be kept by sub-heads of Estimates, I see no reason why the preparation of accounts for such works should not be left entirely to the Accountant. All vouchers &c have to be passed by the Executive Engineer and Sub Division officer concerned before they reach the Accountant, who has only to charge the work to the correct Estimate. The Schedules of expenditure and Piece workers & Contractor Ledgers would give the Executive Engineer all the information as to progress of work, expenditure &c that he might require at any time and a considerable amount of clerical labor would be saved.

Of course in cases where the Executive Engineer requires

t the accounts of all works
ould be kept by Sub-heads
ich personally I consider
most satisfactory arrange
ent this alteration would
t be feasible.

I have the honor to be
Sir
Your most obt. servt.

W deburgan
15-87
Executive Engineer

ENCLOSURE
2387 W
5 APR 88

No. 283

D. P. W.

From

The Executive Engineer
Godavari Western Division.

To

The Superintending Engr.
1st Circle

Dated
Despatched 15 } October 1887
Received 19 }

Encls:

Subject.

Audit Sub-Dy. Reporting
on the proposal made
about to be given effect
by Accountants

No. 406 G.L.

FROM, G. T. Nael Esqre 916 2/123

THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO, THE Chief Engineer
PW Department

Camp Vizianagaram
Dowlaiswaram, 4th February 1888
Despatched 8/2/

SIR,

With reference to your Memorandum No 498 D dated the 30th August last, I have the honor to inform you that I sent it for opinion to the Executive Engineers of the Canjam Godavari Western, & Godavari Eastern Divisions & their replies are (the original subject are herewith enclosed).

(2). My opinion on the subject is that the suggestion made in your office note No 331 D of 12/7/87 Audit Cir 9773/87 is an excellent one I have the honor to be Sir

Your most Obedt Servant

C Pearlet
Superintending Engineer

ENCLOSURE
2387 W
6 APR 88
EXAMINER, P. W. ACCOUNTS

C.P.C. No. 1413

FROM G. P. Wales Esqr.
THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO
THE CHIEF ENGINEER
~~FOR IRRIGATION.~~
D. P. W.

DATED 4th
DESPATCHED 8th } February 1888
RECEIVED 14

14 MAR 88
DIARY No.

No. 406 G.C.

ENCLOSURES. 3

SUBJECT.

Audit Note.-

Forwards Executive Engineers letter on the proposal of furnishing Accountants to reply to- on their routine matters.

ENCLOSURE
2387 W
6 APR 88
EXAMINER, P. W. ACCOUNTS

9.16
1325

D. P. W.
1887-88
Receipt Register No. 3216
Issue Register No. 4057

From G. P. Carbes Esqr.
Executive Engineer,
Kurnool Division.

To
The Superintending Engineer,
III Circle,
Bellary.

Reply No. Station ~~or Camp~~
Dated 19th
Received 27th September 1887

Sir, Enclosures.

With reference to your endorsement No. 1026 dated 6th September 1887, on Chief Engineer's Memorandum No. 4982

regard to audit noted -

Rep No 399 D
1887/88

D. P. W. No 1627

From, C. H. Garrett Esqr
THE EXECUTIVE ENGINEER,
BELLARY DIVISION.

To
THE Superintending
Engineer
III Circle

Enclosures.

Station Bellary

Dated 28 } September 1887.
Received }

Reference. His docket No.
Dated 188

Sir,

In reply to your
No 1026 of 6th September
1887 I have the honor
to state that I think it
would be a great relief
to Executive Engineers

ENCLOSURE
2381 W
APR 88

916
12

No 1987 dated 30th August 1887, I
have the honor to state that Govt
-rument could permit accountants
generally to reply to audit notes
and accept their signatures to
the same.

I have the honor to be
Sir
Your Most Obedient
S Charles
Executive Engineer

No. 1197
23-9-97.

Executive Engineer's Office,
~~Camp~~ Cuddapah
dated 22-Sept 97

From

I C Johnston Esq
The Executive Engineer
Cuddapah Division

916/127

To

The Superintending Engineer
III Circle
Bellary.

Sir,

In reply to your endorsement No 1026 dated 6-9-97 on Public Works Memo No 498 D dated 30th August 97 I have the honor to state that as a rule an Executive Engineer has no necessity for interfering in the least with the replies of an accountant in an audit note - It never or seldom happens that I have materially to alter any reply - I simply see that each reply is intelligible -

2. Under these circumstances I see no objection to the Accountant and Examiner's office corresponding directly with each other in regard to audit notes -

if para 378 of the P.W. Code were brought into force.

If this were done the duties of Executive Engineers with regard to accounts would be no longer defined by para 311 and I should say there are very few Executive Engineers who willingly accept the responsibilities now thrown upon them.

Any measure tending to minimise these responsibilities would be very welcome and there can I think be little doubt that Executive Engineers are at present hampered with a lot of routine work in connection with the accounts of Divisions of which they might be relieved without detriment to the public service.

I have the honor to be
Sir
Your most obedt Servt
W Evans
Executive Engineer

3. The relief afforded to Executive Engineers will not be much - and I do not see how the change will practically affect the responsibility of the Executive Engineer in regard to accounts.

4 - If Code para 378 were given effect to - the Executive Engineer would have no responsibility whatever - but practically he now exercises no material check on the accuracy of the accounts - he has no time to see that each item of expenditure is correctly charged to the Sub head concerned, he sees that totals are correct. and this can be safely left to the accountant and Examiner.

5 - There can nothing go far wrong if Executive Engineers see carefully to all Bills paid by them. for all payments are either made by them or authorized by them.

6. Executive Engineers will have to watch carefully the expenditure on all works - and to see that money spent is well spent - but the simple compilation of the accounts may I think be safely left to the Accounts Branch.

916/128

I have the honor &c

Sir,

Your most obedient Servant

Executive Engineer

&c

ACCOUNTS
APR 1933
PUNJAB
ACCOUNTS

From

The Executive Engineer
Cuddapah Division.

To

The Superintending Engineer
III Circle
Bellary.

Dated 22
Despatched 23 } Sept 1887
Received

No. 1197 Enclosures. —

Subject

Audit notes on Accounts —

Reporting the non objection of signing the bill by Accountants, stating the compilation of the accounts may be left to the accounts branch ~~provided the bills are paid by~~ and to the payments of bills by Executive Engrs —

Superintending Engineer's Office,
3rd Circle
Bellary 3rd October 1887.

No. 1271

From Col F. Smalley R.E.
~~The~~ SUPERINTENDING ENGINEER,
IIIrd CIRCLE.

To

THE Chief Engineer
G.P.W.
Madras

Sir,

Enclosures. With reference to your Memorandum No 498 dated 30th Sept/87 I have the honor to forward the replies received from the Executive Engineers in this Circle.

2. I have already stated my opinion as Executive Engineer North Arcot Division.

I have the honor to be
Sir
Your most obedt Servant

F. Smalley Col R.E.
Supdg Engineer
3rd Circle

ACCOUNTANT GENERAL
23 APR 1888
ENTD. INWARDS
A.G. ACCOUNTS

From

The Superintending Engineer,
IIIrd Circle.

To

The Chief Engineer
P.W.D
Madras

Dated 3 Sept 5 } October 1887
Received

Enclosures. 8

No. 1271

Audit notes on accounts of Divisions.

Forwarding papers received from the Executive Engineers regarding the Examiner's proposal of allowing Accountants to reply to

Compile
Audit
7.10.87

916/130

Superintending Engineer's Office 4th Circle.
Coimbatore 15th Octr. 1887.

No: 411
Inv

From,

COLONEL J. BEATTY R. E.,

Superintending Engineer,

Fourth Circle.

To,

The Chief Engineer
P. W. Department

Sir,

Enclosure
1 Letter from
the Ex: Engineer
No 1894 of 16th
September 1887.

With reference to your Memo No.
498 D. of 30th August 1887 regarding
the Examiners proposal to entrust
the Accountants with the duty of
replying to Audit notes on mere
routine matters, I have the honor
to inform you that I agree in opi-
-nion with the Executive Engineer
Nilgiris vide his letter
herewith sent.

2 It will be observed that Mr.
DeWinton would only entrust his
Accountant with that duty if he
found him, after a period of trial,
sufficiently

916
131

sufficiently efficient and reliable.
I think, further, that the arrange-
-ment of giving that duty to any par-
-ticular Accountant should lie
subject to the approval of the Supy.
Engineer who can judge by the state
of documents received in his office
as to the fitness of the Accountant
for that duty.

I have the honor to be
Sir
Your most obt. Servant

E. Beatty. Colonel RE
Supty. Engineer Wards

Dft

FINER
APR 1888
ENCLOSURES
P. W. ACCOUNTS.

From

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

Dated. 15th October 1887.
Recd: 18/10.87

No. 411
Rw.

Enclo: 1

Audit Notes of Accounts:—

Informs that he agrees in the opinion of the Executive Engineer Nilgiris, in regard to the proposed of entrusting Accounts with the duty of replying to — on mere routine matters.

Copied

SUPERINTENDING ENGINEER'S OFFICE,

No. 2636. Panruti V Circle, Madras,
Chepauk, 24th September 1887.

From

Colonel A. McVicar R.E. 916/132

SUPERINTENDING ENGINEER, V CIRCLE,

To

THE Chief Engineer,
P. W. Department.

Sir,

Enclosures.

With reference to your Memorandum No. 498D dated 30th August 1887, I have the honor to state that I have obtained from Colonel Smalley and Mr Martin their views on the subject

2. Colonel Smalley is entirely in favor of the provisions of Code para 378 being carried out at once universally and he does not suppose that by the relief thus afforded any Executive Engineer will think himself absolved from the responsibility attaching to him under Code paras 310 and 311, as the Examiner seems to apprehend.

3. Mr Martin sees no reason why the provisions of Code para 378 should not be carried out. He considers that relief should be afforded to Executive Engineers considerably beyond that given by Government of India letter No. 264 A.G. dated 13th October 1886, by which Executive Engineers are

are merely allowed to select any time during a month to examine and sign office copies of the Accounts, instead of being obliged, as formerly to do this duty on some particular day or days each month, which practically is no relief at all, the Executive Engineers being still necessitated to devote a great deal of their time to examining and signing documents which are mainly compilations from the primary accounts.

Mr Martin thinks that it is not necessary for an Executive Engineer to examine and sign more than the following accounts:—

1 All Divisional & Sub Divl. receipts & issues of Stock
2 Cash work in the Registers of Works & Manufactures
3 Schedule of suspense Accounts
4 Returns of buildings available for rent.
5 Cash Account current.
6 Stock Account current.
7 Statement of refunds.
8 Registers of Revenue realized.
9 Treasury balance certificates
10 Travelling allowance Bills
11 Completion Reports of Works
12 Account sales
13 Divisional Statements of Objectionable Items.

Desb that it should be always understood that before any disbursement is made the responsible Officer is required to satisfy himself as to the correctness of the item. 916/1383

Mr Martin also considers the present system of keeping all the Senior and experienced Accountants in the Examiner's Office and posting the junior ones to Executive Engineers' Offices - not a good one - and that the Senior and experienced men should be posted to Divisional Offices and the junior inexperienced men kept in the Examiner's Office where they would be taught and looked after better than they can be in Executive Engineers Offices - because Executive Engineers are every month in camp for long periods - and besides they do not of course understand Accounts as well as the Examiner and cannot therefore teach the junior accountants, as well as he can.

4. My own opinion is that it would be of great advantage to give effect at once to the provisions of Code para 878 and indeed to afford every possible relief to Executive Engineers in the matter of Accounts to enable them to devote more time, than they can at present, to works.

I have the honor to be
Sir
Your most Obedient Servant

Alexander Nisbet Tolls A.C.

Supdg: Engineer, V Circle.

No. 2636. EXAMINER 23 APR 1887

From

The Superintending Engineer
5th Circle

To

The Chief Engineer
P.W. Deptt

Dated 21st
Despd 23rd September
Recd 26th 1887.

Accounts

Explaining his views of the Superintending Engineer North Arcot Circle in bringing into force the provisions of para 378 of the P.W. Code in giving effect to Executive Engineers' letter on matters of

P. W. D.

No. 1894 916/134

Nilgiri Division Office,
Station Ootacamund
16th September 1887.

N.B.—Please quote the number and date of this letter in future communication on the subject.

Enclosures.

From

W. B. de Winton Esqr
The Executive Engineer,
Nilgiri Division,
Ootacamund,

To

The Superintending Engineer,
Fourth Circle,
Coimbatore.

Sir,

In reply to your endorsement No. 276/C of 9th September 1887, I have the honor to state that I am fully prepared to accept the responsibility of an Executive Engineer, with regard to his accounts as laid down in Government of India letter No. 2644 C of 13th October 1885, and I am convinced that any diminution thereof would be a mistake.

2. There are several objections to the change proposed. One is that two Audit notes would be necessary, one on Ordinary routine matters to go to the accountants, and a second embodying excesses on rates, Appropriations, Estimates, delays in Payment to Contractors &c which would require the Executive Engineer's explanations.

3. Another objection is that where the Accountant is

is not also Manager of the Office, if the former had the privilege of disposing of papers independently of the latter, it would be certain to cause frictions.

4. Where an Executive Engineer is fortunate in having, as I have, a thoroughly efficient and trustworthy Accountant, the proposed change or might be unobjectionable and save time, especially in large Divisions where audit notes are voluminous; but, on the whole, I consider it to be neither necessary nor desirable, and I trust that if adopted it will be made optional.

I have the honor to be
Sir
Your most obedient Servant.

A Bickmore
Executive Engineer N. Dn

9/6
1879.

9/6
1879

EXAMINER
No 2381
5 APR 1888
ENCLOSURES
P. W. ACCOUNTS

From

The Executive Engineer,

Nilgiri Division,

SUPDG. ENGINEER'S OFFICE
19 SEP 87
P. W. D.
FOURTH CIRCLE

To

The Superintending Engineer,

Fourth Circle,

Dated 16th
Despatched 16th } September 1887.
Received

No. 1496

Enclosures. *

Subject.

Audit note of accounts proposals, Certain — for the disposal of by accountants — Reports on the

Re 1469. T.J

Office of the Supg Engineer 6th Circle
Kodaikanal 7th November 87

2/9: 916
136

From

The Superintending Engineer
III Circle
Trichinopoly.

To

The Chief Engineer
Public Works Department
Madras.

Sir,

With reference to your Re 4982 dated 30th August 87, I have the honor to report as follows:—

(a) The Executive Engineer, Tanjore Division, has stated that "I am distinctly of "opinion that a good deal of the correspondence on accounts which passes "between the Examiner and an Executive "Engineer might well be carried on between "the former and the Divisional accountant "direct. I think that audit notes especially come under this category. The "remarks therein being as a rule, only "nominally those of the Executive Engineer "really the explanations of the accountant "himself."

"What in my opinion would give "more relief to the Executive Engineer than any

"anything else connected with accounts
"would be relieving him of the necessity
"of signing his name to such an extent
"as he has to do under existing rules, or
"rather in accordance with existing
"form of accounts. His signature is
"necessary sometimes in three places
"on our form, which seems superfluous.
"I think that the Code is sufficiently clear
"on the point mentioned by the Examiner,
"and that there is no danger of any
"misunderstanding arising in the matter."

(b) The Executive Engineer, Madura Division, has reported "that I consider it would
"be inadvisable to relieve Division
"Officers of any portion of the responsi-
"bility they now have for the correctness
"of the Division accounts. The accountants
"are now virtually responsible for the
"compilation of the accounts and may
"send to the Examiner signed by themselves
"or by order" all accounts except the
"objectionable item statements.
"In these statements the matters
"dealt with relate so closely to the
"Executive Work of the Division that the

"the Executive Engineer's scrutiny and
"signature are indispensable".-

"In regard to audit notes I think it
"would be practically impossible to
"separate mere routine matters from
"those which the Division Officers ought
"at least to be informed about. There
"would be no objection to sending them
"direct to the accountants from the
"Examiners Office since in themselves
"(the work being merely denoted by numbers)
"they give only little information but
"the replies ought, I consider, to be signed
"by the Division Officers".

2. My own opinion is that if the provi-
sions of the opening portion of para
378 of the Code were carried out fully,
i.e. if the accountant were made
entirely responsible for the compilation
of the accounts, the Executive Engineer
finding only the data upon which the
accounts are based" a great deal
of trouble and labour would be saved,
with no corresponding disadvantage;
but to gain any benefit from the change
it would be necessary that it should
be complete and the Executive Engineer
be

be entirely relieved of all responsibility for the accounts, and that all correspondence regarding the latter should pass directly between the Examiner and the Accountant. If the accountant's responsibility were limited to matters of "routine" the change would do more harm than good; it is impossible to say where routine ends and where matters of routine become matters of importance.

3. It is curious that Mr Hughes apparently does not see that the present system, which he evidently approves, contains all the evils which can arise from the entire transfer of the responsibility for the preparation of the accounts to the Accountant, with certain others peculiar to itself, inasmuch as under the present system the Accountant acts and works not on his own responsibility but on that of the Examiner Engineer who may thus find himself responsible for proceedings which he knows nothing of and of which he may possibly disapprove.

4. I certainly agree with Mr Hughes that

that the objectionable Item Statement should be dealt with by the Executive Engineer himself but the objectionable Item Statement is not a portion of the accounts at all. I consider the latter terms as applicable only to documents connected with the record of Expenditure and so used throughout the remarks, as distinguished from the Expenditure itself. The objectionable Item Statement refers to the propriety of particular items of Expenditure and not to the correctness of their record, which should be dealt with by the audit proper. It is a document which ought to be prepared in the office of the Executive Engineer, which in fact is so prepared with regard to all items which may be overlooked or omitted in the Divisional Office. Its preparation by the latter is an ingenious device for saving labour to the accounts branch at the expense of the Executive. It is obvious that this statement would be just as valuable if prepared in the first instance in the Examiner's office, and though I agree with Mr Hughes so far as to think that as long as the accountant works

works in the Executive Engineer's Office the latter should see and scrutinise the statement, before despatch, & by no means consider that he need sign it or have any responsibility in connection with it and the bills return from the Examiner's Office through the Superintending Engineer.

.5 In brief I am and have long been of opinion that our present system mixes up under the General term of "accounts" two subjects which ought to be kept separate namely the propriety of the expenditure and the correctness of the record thereof; for the first the Executive Engineer should be entirely responsible to the Govt. acting through the Superior officers of the Executive branch, the functions of the accounts branch being limited to bringing irregular expenditure to the notice of the latter authorities. For the second the accountant should be entirely responsible to the Examiner and neither the Executive nor the Superintending Engineer should have any concern with it.

J

916/128

.6. I shall be very glad to see the experiment of carrying out the provisions of para 3 & 8 carried out in our or more Divisions of this Circle provided it be done thoroughly & not limited to matter of routine.

.7. I would invite special attention to Mr Milford Smith's remarks regarding the multiplication of signatures to documents. This is not limited to accounts alone, in some of the forms submitted to your office the S.E's signature is required in three different places, and in the case of travelling allowance bills the principle is carried to quite an absurd extent, the S.E's signature being required to fifteen or twenty different documents when all that is really wanted or required by the Travelling allowance Code is his signature to the Travelling allowance bill itself which of necessity implies approval of the journals and other documents on which it is based.

I have the honor to be,
Sir
Your most obedient Servt.
Lieut Col R[illegible]
Superintending Engineer 6th Circle

P.W.D

916/14

Consulting Architect's Office,
Chepauk, Madras,
16th November 1886.

No 1074

From J. W. Brassington Esq
The Consulting Architect
to the Government of Madras.

To The Chief Engineer
Public Works Department
Madras

Sir,

Enclosure. With reference to your Memorandum No 498 D dated the 30th August 1887, I have the honor to state that it will be very desirable to afford relief to Executive Engineers in the direction proposed.

I have the honor to be,
Sir,
Your most obedient servant
J W Brassington
Consulting Architect to Govt

From

EXAMINER
No. 2387-W
APR 1888
ENTRIES
P. ACCOUNTS

The Supg. Engineer
W. Circle

To The Chief Engineer
P.W.D.

No. 1469 T.S.

11 NOV 87

Dated 7th Nov. 87.

Audit notes go—
Reports on the question
of disposing of — by
Accountants.

216
141

Public Works Department.

EXAMINER 23 APR 1888 P. W. ACCOUNTS

From The Consulting Architect to the Government of Madras,

To The Chief Engineer P.W.D

No. 1074 16 NOV 17

Dated 16 November 1887

Received

No. of Enclosures. nil

Subject.

Statin[g] that Executive Engineers may be relieved of the responsibility and supervision with regard to accounts.

Compile
Mem
18.11.87
SW

Above

Public Works Department.

No 9164 916/142 15

PROCEEDINGS OF THE MADRAS GOVERNMENT.

~~Under date the~~ under date the 20th March

Read the following

Note by Col. J. Pennycuick R.E. Superintending Engineer.	} H.E.	dy 13th September 1886.
Endorsement by the Chief Engr: P.W.D.	"	No 3841 C. dy 2nd November 1886.
Note by Major D. Campbell R.E. Depy. Chief Engr: P.W.D.	} dy	1st November 1886.
From the Suptg: Engr: I. Circle	H.E.	No 409 G.T. dy 15th January 1887
" " II	"	" 291 G.T. dy 10th January 1887
" " III	"	" 1986 J. dy 12th January 1887
" " IV	"	" 4 Ew. dy 8th January 1887
" " V.	"	" 6395 dy 24th March 1887
" " VI	"	" 1556 T.J. dy 15th January 1887
From the Examiner P. W. Accounts	"	" 85 dy 5th May 1887
Note by the Chief Engr: for Irgn:	"	13th May 1887
From Col. J. Pennycuick R.E. Suptg: Engineer VI Circle	} "	" 771 T.J. dy 18th July 1887
From the Examiner P. W. Accounts	"	" 489. dy 26th August 1887
" " " "	"	" 662. dy 18th October 1887
Endorsement from the Chief Engineer on Extract from letter from the S. E. I Circle, No 112 G.D. dy 6th April 1887	} "	" 73 E.W. dy 31st October 1887.
From the Chief Engineer for Irrigation	"	" 219 dy 29th November 1887
From the Examiner P. W. Accounts	"	" 475 dy 23rd August 1887.
Endorsement by the Chief Engineer P. W. Department	} "	" 498 D. dy 30th August 1887
From the Exmr P. W Accounts.	"	" 561 dy 1st September 1887

From

From the Superintending Engr I Circle. H.E. No. 406 G.L. of 4th February 19
" " " II " " " 283 G.L. of 27th October 19
" " " III " " " 1271. of 3rd October 19
" " " IV " " " 411. E.W. of 15th October 19
" " " V. " " " 2636 of 24th September 19
" " " VI " " " 1469 T.J. of 7th November 19
From the Secretary Electrical to Govt. " " 1074 of 16th November 19

per Secy

The paper above recorded relates to certain suggestions made by Col. J. Pennycuick R.E. Superintending Engineer, having for their object the simplification of the monthly divisional accounts and relief to Executive Engineers in their preparation.

2. Colonel Pennycuick's proposals may be divided under the following main heads.

I. The withdrawal of accountants from divisional offices and the completion in Superintending Engineer offices by a reduced staff of accountants of the accounts of the whole of the divisions in each circle.

II. The increase of Superintending Engineer powers of dispensing

916/1463

of objectionable items, statements, i.e. increase of powers of sanctioning and condoning minor irregularities.

III. The transmission of the monthly accounts direct to the Examiner by the Circle Accountant, and the stoppage of all direct correspondence between the Examiner and Executive Engineers.

IV. The discontinuance of the transmission of Work Vouchers to the Examiner.

V. The transfer of the duty of auditing travelling allowance bills from the Examiner to Superintending Engrs.

3. In connection with the above mentioned proposals, a further suggestion was made by Major A.C. Smith, Offg. Suptg. Engr. VI Circle, and Mr. G.T. Walsh, Suptg. Engr. I Circle, that the objectionable item statement should be made a quarterly instead of a monthly return. This proposal will be referred to below as Head VI.

4. Colonel Pennycuick's suggestions have been circulated for remarks to the Chief and Suptg. Engineers,

to

to the Examiner F. W. Accounts, and to a number of selected Executive Engineers, and after a careful consideration of the replies received the Government have arrived at the following conclusions.

5. A large majority of the Officers consulted consider proposal I to be impracticable, and as the balance of opinion is clearly in favor of maintaining the present practice of compiling the monthly accounts in divisional offices, the Government are of opinion that this suggestion need not be further considered.

6. Head II. Colonel Pennycuick suggests that Superintending Engineers should have the power of condonation in all cases coming under the following heads, such cases to be finally disposed of by the Superintending Engineer and not to be included in the statement of objectionable items, unless at the special desire of the Superintending Engineer.

(a) All cases of non-submission of completion certificates.

(b)

Head I. Maintenance of accounts from divisional offices, & its completion in Superintending Engrs' offices, & audited steps of accounts. If the account of the whole of the division is enclosed.

Head II - The increase in Superintending Engrs' powers of disposing of objectionable items, i.e. increased powers of sanctioning & condoning minor irregularities.

(b) All cases of non-submission of Work Vouchers.

(c) All cases of deviations or excesses on sub heads of estimates.

(d) All cases of deviations from sanctioned estimates for component works forming part of a general sanction, whatever be the amount of the individual estimates, provided that the total sanction is not exceeded by more than Rs. 1000, or five percent, whichever may be the greater.

(e) All cases of excess over Establishments not exceeding Rs. 1000 in amount.

7. (a) The Government do not consider it desirable that Superintending Engineers should have the power to dispense with completion reports. If a Superintending Engineer has an opportunity of inspecting a completed work before the Executive Engineer, there is no objection to the report being signed by the former officer,

but

but in no case of ordinary works can the completion report be dispensed with altogether. In some cases however objects of expenditure are technically classed as "Works", though they are not "works" in the ordinary sense of the word, and in such cases, completion certificates are unnecessary. The Secretary to the Code Committee will submit a draft standing order specifying the cases in which completion reports need not be submitted.

(b) The question as to the necessity for a work voucher, or as to the propriety of dispensing with it, is one for the Examiner's consideration. There is no objection to a Superintending Engineer suggesting to the Examiner the propriety of dispensing with a work voucher when there appears to be special circumstances to justify such a course, but it must be understood that the decision rests with the Examiner.

(c) Except in the case of productive or protective works,

Supdg.

Superintending Engineers are already vested, under para 267(a) of the P. W. Code, with power to sanction deviations. With reference to productive or protective public Works, the Government resolve to delegate to the Chief Engineers the powers vested in them under para 1515 of the P. W. Code; and in individual cases, when it may appear advisable, the Chief Engineer may delegate similar powers to the Superintending Engineer concerned. As regards condonation of excesses on sub-heads of estimates, it is observed that such excesses are not usually reported to Government. In case correspondence however between Superintending Engineers and the Examiner, the former officers may, when possible, sanction some definite increase of the faulty item of an estimate by a corresponding reduction of contingencies or of some other item.

(d) This proposal is approved by the Government, but in order

to

3.

to secure a guarantee for the due fulfilment of the stipulated condition as to excess over total sanctions some part of the estimate provision for unforeseen requirements will be placed at the disposal of the Superintending Engineer concerned as a reserve fund to be afterwards credited with all ascertained savings and debited with all additional or excess sanctions. Should the estimate in such cases contain no separate provision for unforeseen requirements, the reserve fund may be formed by directing a portion of the provision for contingencies to be transferred by a corresponding item, reducing to a corresponding extent the estimates for the latter.

(2) Under para 1966 of the F. W. Code excesses not exceeding Rs. 500 over budget appropriations need not be reported as objectionable, because such small excesses will usually be counterbalanced by savings in other items, and will not appreciably

916
146 - S-P 9.

disturb the equilibrium between the budget grant and expenditure. It is not likely that the Government of India will sanction the proposal to raise the limit to Rs. 1000/ and this Government are not disposed to recommend its adoption.

8. Colonel Pennycuick further advocates the following alteration in para 352 of the F. W. Code.

Before "Government"

"also with the approval of the Superintending Engineer"

In (1)

For Rs. 500, substitute Rs. 1000.

In (2)

For Rs. 500 substitute Rs. 1,000; and for Rs. 10,000 substitute Rs. 20,000.

In (3)

For Rs. 10,000 substitute Rs. 20,000.

In (1), (2) & (3)

Omit the sentence exempting provincial public Works.

The Government see no objection to this proposal, and will

will submit it for the sanction of the Government of India.

9. Head III. The proposal under Head I having been negatived, this suggestion partially falls through. Para 378 of the F. W. Code however contingently provides for direct correspondence between the Examiner and the divisional accountant on routine account matters, and the Government have had under consideration the question of giving effect to the rule generally - With certain reservations as to the responsibilities of Executive Engineers, the Examiner is of opinion that it would be a desirable arrangement to bring the rule into force, and the majority of the Executive officers consulted on the point are in favor of adopting the proposal. The replies received on the subject will be forwarded in original to the Examiner for further consideration and for submission of specific proposals as to the conditions under which direct correspondence between Superintending and Divisional

Head III. The transmission of the monthly accounts direct to the Examiner by the Circle accountant, & the stoppage of all direct correspondence between the Exec. & Ex. Engrs.

Head IV. The discontinuance of the transmission of work vouchers to the Examiner.

Increased establishment entertained under the number of cases in which such vouchers are necessary is small.

916/147 6P

divisional accountants may be allowed. In his Office Note No. 581. dated 1st September 1887, above recorded, the Examiner draws attention to the necessity for some definite understanding as to the position, duties and responsibility of a divisional accountant, more especially in the provision of para 378 of the F. W. Code be brought into force. This point also will be further considered by the Examiner in connection with the proposals above called for.

10. Head IV. In view of the remarks made by the Government of India in their letter recorded with G. O. No. 2681 W. dated 3rd October 1884, this Government do not consider it desirable to re-open the question at present. ~~Within the~~ under ~~limits accepted by the Government of India, it may be regarded as settled that the work voucher is necessary for~~ the

~~the audit of expenditure on large~~
~~works.~~

11. Head V. The officers consulted on this point are divided in opinion as to the propriety of leaving the final audit of travelling allowance bills to Superintending Engineers. Several officers are of opinion that the present system involves a double audit, but the Examiner has clearly explained that this is a misapprehension. The duties of the Superintending Engineers and the Examiner with respect to travelling allowance bills are distinct. The Superintending Engineer as controlling officer, allows or disallows a journey. The Examiner has nothing to do with the propriety of each journey, and the Superintending Engineer, on the other hand, has nothing to do with the amount of the claim to travelling allowance based on each journey. The latter comes within the province of the Examiner as audit officers. There is no more double audit in such

cases

Head V. No transfer of the duty of auditing travelling allowance bills from the Examiner to Superintending Engineers.

Head VI. No objectionable item statement to be made a quarterly instead of a monthly return.

cases than when a Superintending Engineer sanctions a work and the Examiner audits the expenditure. On a full consideration of the question, the Government are not disposed to disturb the present practice.

12. Head VI. In connection with this proposal, which has the approval of the Government, the question of making the disposal of objectionable item statements less of a routine matter has been under consideration. In a lengthy note the Examiner P. W. Accounts has submitted certain suggestions in view to rendering the statement more practically effective in removing irregularities than it now is, and those suggestions may be briefly stated as follows:-

13. The irregularities at present included in the monthly objectionable statements are

(1) Irregularities in respect of estimate.

(2)

(2) Irregularities in respect of appropriations.

(3) Non-submission of completion reports.

(4) Miscellaneous irregularities.

According to present practice, all irregularities of the above mentioned four classes falling under each service head are included in a single statement for each circle, separate statements being usually submitted for the different classes of funds. The Examiner suggests that only the first three classes of irregularities be included in the objectionable item statements, that each class of irregularity be dealt with separately in a specially adapted form; that one statement for each circle and for each class of irregularity, be submitted for all funds dealt with in the Mechanical Branch, and one for all dealt with in the Irrigation Branch, that the statements be submitted monthly instead of monthly as at present, except that the statement

submitted more frequently during the last quarter of the year, and that the due dates of the three quarterly statements be fixed so that the statement for every one class should be due every month.

14. In view to reduce the number of irregularities, the Examiner suggests that in the case of works begun on emergency without estimate, the Superintending Engineer should be empowered to grant a provisional sanction, within his powers and for a limited time, on a rough estimate of details plans and estimates; and that when the expenditure is likely to exceed the Superintending Engineer's provisional powers, a similar provisional sanction by Government should be applied for.

15. With respect to miscellaneous irregularities, the Examiner proposes that they should no longer be included in the objectionable item statements, but that they should be separately and individually reported

reported, after due enquiry where necessary; that in cases of a plain breach of some declared rule, whether by way of commission or omission, the matter should be reported to Government at once, a copy of the report being sent to the Executive Engineer, with a request that a full and clear explanation may be submitted to Government through the Superintending Engineer and the Examiner, such explanation being due within a specified time; and that failing the arrival of the explanation within the prescribed time, the non-receipt should at once be reported, and the further disposal of the matter left entirely to the Government. The Examiner further proposes to keep a register of miscellaneous regularities, and to submit to Government a half-yearly abstract or statistical statement showing their numbers and nature or decrease.

16. The Government have also

had under consideration the question whether any other periodical statement may be submitted here more frequently than at present, and the Examiner suggests that the monthly divisional return of grant, expenditure and balances, in so far as it extends beyond a bare application for credit, may be made a quarterly statement, if not done away with altogether, together with the budget register and connected procedure in divisional offices, leaving to the Examiner the responsibility of making such practical check which the present procedure is intended to secure. The monthly application for credit would of course remain.

17. The Examiner is also of opinion that all practical purposes would be perfectly well secured, and the audit in some respects facilitated, if detailed account

ts. accounts supported by schedules in full detail, were submitted bi-monthly instead of monthly the difficulties both in divisional offices and in the central office of accounts being considerably enhanced by the impossibility of disposing of one set of accounts before the next is due. The Examiner anticipates no difficulty in furnishing the Financial Department with monthly abstract statements in sufficient detail and sufficiently accurate, without insisting on the mass of detail now required.

13. The Examiner's several proposals under Head VI are approved by the Government, and he may at once take into consideration the question of adapting the objectionable return statement form for the report of irregularities separately by classes instead of by funds. He may also at once proceed to put into force his suggestions with

GIC/151 16 P 19.

with respect to reporting miscellaneous irregularities. The proposal with respect to making the objectionable item statement a quarterly return, as well as the Examiner suggestions regarding the monthly return of grants and expenditure, and the divisional monthly accounts, will be submitted for the consideration of the Government of India.

19. The Government are much indebted to the Examiner for the exhaustive manner in which he has dealt with these questions, and for his suggestions with respect to reducing clerical work in divisional offices.

H.G. No. / W. ag.

To The Secretary to the Govt of India
P. W. Dept.

Sir,

With reference to the latter part of para 7 of my letter No 261 W.

ag

D
1/4

Chief Engineer for Irrigation
Superintending Engineers.
Consulting Architect to Govt.
Examiner P. W. Accts with
Current Nos 7616, 7891, 8264, 8755,
9100, & 9309 of 1887; and 1413
of 1888.

dated 4th October 1887, in which it was stated that certain points in connection with the question of reducing clerical work in divisional offices would probably befar long from the subject of correspondence with the Government of India, I am directed to forward a copy of the Proceedings of the Government, No 916 R. dated 20th March 1888, and to request the sanction of the Government of India to the modification of para 352 of the Audit & P. Code in the manner suggested in para 8 of the Government order. The code para in question is based on para 124 Chapter III Vol. I of the Government of India Code.

2. I am also to (strongly) recommend for the sanction of the Government of India, the proposal under head II of the Proceedings that the objectionable item statement be made a quarterly instead of a monthly return. Under the present

procedure

procedure, the orders of Government on the statement for one month rarely reach the offices concerned before the submission of the return for the succeeding month, so many items which have been finally disposed of by the orders on one statement are thus unnecessarily repeated in the next. It is also urged that if the return be submitted quarterly numerous petty irregularities which are now reported to Government would find no place in the statement, inasmuch as they would be remedied before the expiration of the quarter. I am at the same time to invite attention to paras 12 et seq of the Government order, and to the accompanying copy of a note by the Examiner P. W. Accounts No 662 dated 15th October 1887, which show the measures prepared to render the objectionable item statement less of a routine matter than it now is, and more effective

in

in the prevention and removal of irregularities.

3. I am also directed to inquire whether the Government of India would be inclined to view favorably the proposal in paras 16 and 17 of the order, that the monthly returns of grants, expenditure and balances be converted into a quarterly return, and that the divisional accounts in full detail be submitted bi-monthly instead of monthly as at present. If so, I am to say that the measures necessary to carry out the changes will at once be taken into consideration, and the result reported to the Government of India in due course.

WCM
1.8.86

Jota
1/3/86

WCM
1/3/86

19/3/86

Cu

Ales 19.III.86
R.C. 20.3.86.

916
153

23-3-17

19-10-15

Govt. of India

PUBLIC WORKS.

Financial
Secretariat

2

20 Mch 8 916
917

Monthly Divisional Accounts

=

Orders on certain Suggestions
for the Simplification of
and the reduction of cle
work in divisional offices

Monthly divisional accounts

=

The Govt of India address
with regard to certain
suggestions for the simplifi
cation of the — and t
duction of clerical w
in the divisional offices

2.00
15
40
2