(1) பக்கங்களின் எண்ணிக்கை 94.

(2) புதுக்கித் திருப்பிய நாள் 2-5-89

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

அரசாணை எண். / மு. கோப்புத் தாள் எண். 1460	அச்சகம் / பலவகை
நாள் : 3. 6 1889	19 .

டிக்கவோ கண்டபடி கையாளவோ கூடாது

47 sheets

43 + 4 stamps = 47 sheets

துணை, கா-1—13,000—15-6-87.

684

No ~~864~~ West Coast Division Office,
Calicut 23 November 1888.

~~From.~~
Col. A. J. Fraser R.E., 1460
Executive Engineer,
West Coast Division

To
The Superintending Engineer,
Fourth Circle.

No. 427/C
3rd Nov/88.

Has the honor to state with reference to Government order No 3552 W. dated 7th instant, that the complexity of accounts is in his opinion very much due to the Code being based on the old Daily Labor System to which that of Contract appears as an excrescence.

2. Reversing this would lead to the curtailment of a number of very bulky documents.

3. It would be of importance if Executive Engineers offices were relieved of Budget heads, and the outlay on sanctioned estimates

dealt with as if it came from one grant for the division. Nor should they be called upon for Annual Budget and Administration Reports. The monthly reports of progress, and other accounts, make the whole of the information accessible on which Annual Returns can be once for all compiled elsewhere.

4. Copying presses might be used in some cases.

5. Fewer clerks and more draftsmen are required, much time being spent in making up for the deficiencies in plans and estimates unintelligently prepared. At least one estimating draftsman of higher qualifications than at present is wanted in each office.

6. The introduction of the ferro-type process for copying plans would save much labor in tracing at a nominal expense, the apparatus consisting of some yards of tracing vellum, and ferro-type paper, and a sheet of plate

glass

glass in a wooden frame. The work of some hours is done in ten minutes.

1460

7. If there were additional Columns on the Counterfoils of Cheques, one book would do for a whole group of Sub Treasuries and an Engineer would seldom need to have more than two cheque books in use instead of seven or eight as at present.

A. Fraser Col. R.E.
Executive Engineer

SUPG. ENGINEER'S OFFICE
No. 828 W.C.
26 NOV. 88
P.W.D.
FOURTH CIRCLE

From.
The Executive Engineer
West Coast Dn.

Dated 23 Novr 1888

E.3
P.W. 19/89

684

No. 864

Enclo Nil

Account work in Exce: Engr's Offices of the P.W. Department

Furnishes information regarding reduction of—

1460

Executive Engineer's Office,
Coimbatore,
30th November 1888

No. 1632

From
G. B. Lambert Esq
Executive Engineer,
Coimbatore Division.

To
The Superintending Engineer
IV Circle
Coimbatore,

Sir,

With reference to your endorsement No. 427/C dated 13th November 1888 on G.O. No. 3552 W dated 7th idem, requesting to report how far the existing accounts &c can be simplified in order to lessen the labor in the Executive Engineer's offices, I have the honor to suggest as follows:

1st. Preparation of Work Abstracts for works estimated to cost Rs 2,500 and under may safely be dispensed with, as it is of very little or no use for purposes of check as the distribution of charges by sub heads is not required to be recorded

recorded thereon, under Clause II of para 1760 of the P.W. Code. The information that can be gathered in these Abstracts can also be obtained from the Schedule of Expenditure and the vouchers connected with it.

2nd Register of works estimated to cost Rs 2,500 and under may also be dispensed with for similar reasons.

3rd Completion Reports for works costing Rupees 2,500 and under may be rendered in P.W. form No. 58 instead of No. 56. The necessity for details for such works is not apparent, and in cases of doubts a reference to the vouchers connected with the work is sufficient for all practical purposes.

4th The Sub-Divisional Officers who are entrusted with the drawing account may be authorized to draw cheques on account of salaries and travelling allowances on advice from the Executive Engineer for the establishment of their respective Sub-Divisions. The Executive Engineer's signatures to the vouchers for payments made by the Sub-Divisional Officers except bills for final payments may also be dispensed with.

I have the honor to be
Sir
Your most obt servt

G B Lambert
Executive Engineer

P. W. D.

SUPG: ENGINEER'S OFFICE
No. 1023
1 DEC. 88
P. W. D.
FOURTH CIRCLE

FROM

THE EXECUTIVE ENGINEER,
COIMBATORE DIVISION.

To

The Supg Engineer
IV circle

E. 2
P.W. 19/89

Dated 30th November
Despatched 1st December 1888.
Received

No. 1632

ENCLOSURES.

SUBJECT.

828 W

Account work in Executive Engineers offices.
Suggests certain reduction of

No. 3491

1460

P. W. D.

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

NILGIRI DIVISION OFFICE,
STATION Ootacamund 17th December 1888.

Enclosures.

From

W. B. de Winton Esq.
EXECUTIVE ENGINEER, NILGIRI DIVISION,
OOTACAMUND,

To

THE SUPERINTENDING ENGINEER,
FOURTH CIRCLE,
COIMBATORE.

SIR,

With reference to your Endorsement No. 4027/C dated 13th Nov/88 I have the honor to make the following Suggestions with regard to the reduction and Simplification of accounts in Divisions

(1) Abolish Completion reports and demand only a Completion certificate signed by the Head of the Deptt. concerned. The former are mere Copies of the last work voucher and the excesses and Savings are dealt with in the objectionable Item statements.

(2) Raise the limit for submission of

5

of Ten-day Reports from works Costing Rs 200/ and upwards. to works Costing Rs 2500 and upward. This would enormously save clerical labor in Sub Division offices, where it so often prevents the punctual submission of accounts, and the preparation of work Abstracts in the Division office would be proportionately diminished.

3. Work Vouchers are not now submitted until the expenditure on any one Sub head reaches Rs 2500 Raise this limit to Rs 5,000

4 The list of accounts and Vouchers forwarded with the monthly accounts is unnecessarily voluminous. Attach the Vouchers to their respective Schedules and dont mention them in the List of Accounts.

5. Under Code para 1908 excess over Estimate to the extent of Rs 200 and excesses over Subheads to the same amount are not shown in the Divisional Objectionable Item Statement. Increase the limit in the latter case to Rs 500/ and permit Executive Engineers to sanction excesses not exceeding 5 per cent of the Sanctioned amount of Estimates. This would practically abolish Deviation Statements and materially reduce Objectionable Item Statement.

(6) Increase the limit for nonsubmission of Vouchers under Code Para 1907 from Rs 5 to Rs 50/

(7) Where this Department cannot provide public quarters for Officers, Warrant officers, and subordinates of other Departments, permit those Departments to hire suitable quarters themselves for their own officials. Much of my time and that of my office is now taken up in the very unprofessional work of house-hunting for Apothecaries &c. Such Departments could also pay Compensation for quarters themselves;

I have the honor to be
Sir
your most obt. Servant,
(Signed)
T.K. Ruganandha Rao Acate
for Executive Engineer Nilgiris

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SUPDG. ENGINEER'S OFFICE
18 DEC. 88
P. W. D.
FOURTH CIRCLE

8391

From

THE EXECUTIVE ENGINEER,
NILGIRI DIVI

To

THE SUPERINTENDING ENGINEER,
4TH CI

Dated 17 } December
Despatched 17 }
Received

No. 3491

Enclosures.

Subject.

Simplification in Divl. Offices — his views on the —

No. 2/E.W. 140 Supg. Engineer's Office, 4th Circle,
Meppadi, 31st December 1888.

From,

Lt. Col. A. C. Smith R.E.,
Supg. Engineer, 4th Circle,

To,

The Chief Engineer,
P. W. Department.

Sir,

Adverting to G.O. No. 3552 W, of 7th ultimo, I have the honor to forward three letters from the Executive Engineers in this Circle, offering their suggestions to simplify accounts in order to lessen the labor in Division Offices.

2. I concur entirely in the views expressed by the Executive Engineer, Nilgiris, and para 5 of the Executive Engineer, West Coast Division, [illegible]

I have the honor to be,
Sir,
Your most obedient servant,
A. C. Smith Lt. Col. R.E.
Supg. Engineer, 4th Circle

P.W.C. No 19

From
The Supg. Engineer,
IV Circle

Dated 31st December 1888
Despd 2d January 1889.

SECRETARY TO GOVERNMENT
P.W. DEPARTMENT, MADRAS
3 JAN. 89

No 2/S.W.

Enclosures 3.

No 1460 W/3.6.89

Accounts

Forwards three letters from the Executive Engineers of the IV Circle regarding simplification of — and reduction of clerical labor in Division offices.

4.1.89

0/15/5

Division. South Arcot

Completion report No. 59 of 1888-9

Name of work. Reconstructing a sluice & extending weir of Minor Tank.

Register No. & date of sanction 163 S.a of 1885-86

Date of commencement April 1888

Date of completion November 1888.

Last Inspection 1st Novr 1888

1460/a

Name of work Reconstructing a sluice and extending weir of [illegible] Tank
Fund. Irrigation
Service Head
Main head of classification
Sub head of classification
Name of the service
Departmental head - Original work.
Reference to last work voucher submitted &c

1460

for the month of November 1888

Sub head of Estimate	As Estimated Quantity	As Estimated Rate	As Estimated Amount	As Executed Quantity	As Executed Rate	As Executed Amount	Difference Quantity	Difference Rate	Difference Amount	Reference to [illegible] over leaf explaining difference
Reconstructing existing sluice.										
Concrete cft	2444	9-12-0	238	2390	9-12-0	233 0 5	51	"	4 15 7	1
Brickwork cft	2937	12-3-0	358	2461	12-3-0	299 14 11	476	"	58 1 1	2
Plastering sft	2097	2-3-0	46	1751	2-3-0	38 4 10	346	..	7 11 2	3
Cutstone in mortar cft	21	0-15-0	20	18¾	0-15-0	17 9 3	2¼	"	2 6 9	4
Old covering stone cft	63	0-6-0	24	35⅝	0-6-0	13 5 9	27⅜	...	10 10 3	
Old cut stone or concrete cft	...	.....	..	45	0-4-0	11 4 "	45	"	11 4 "	
Earthwork & refilling cft	25754	3-7-6	89	33059	3-7-6	114 10 9	7305	"	25 0 9	
Teak wood shutter &c Complete	1	"	5	1	"	5 " "	"	"	" " "	
Plug with iron bar &c Complete	1	"	15	1	"	15 " "	"	"	" " "	
Demolishing & removing old sluice	L.S.	"	25	"	"	25 " "	"	"	" " "	
Turfing	"	"	"	1490	0-6-0	5 9 5	1490	"	5 9 5	5
Baling water						26 9 "			26 9 "	
Cutstone old and dressed cft				21 5/16	0-8-0	10 10 6		"	10 10 6	4
Contingencies			33	"	"	" " "			33 " "	
Superintendence			32			32 " "			" " "	
Brick work cft	1560	12-3-0	190	1588	12-3-0	193 8 7	28		3 8 7	6
Plastering sft	1850	2-3-0	40	1574	2-3-0	34 6 11	276		5 9 1	7
Earthwork in half decayed rock	832	4-10-1	4	2496	9-4-1	23 1 7	1564		[illegible]	8
Repairing joined brickwork & rough stone work in the old body wall	Lump sum		10						10 " "	
Contingencies			10						10 " "	
Superintendence			11			8 " "			3 " "	
Concrete work	"	"	"	347	9-12-0	33 13 4			33 13 4	8
			1150			1140 13 3			9 2 9	

9

Sub head of Estimate	As Estimated Quantity	As Estimated Rate	As Estimated Amount	As Executed Quantity	As Executed Rate	As Executed Amount	Difference Quantity	Difference Rate	Difference Amount	Reference to [illegible] over leaf explaining difference
Brought forward			1150			1140 13 3			9 2 9	
Dry rough stone				207	1-6-0	2 13 6	207		2 13 6	9
Old cut stone in mortar				38	8-0-0	3 4 8	38		3 4 8	
Painting				448	1-0-0	4 7 8	448		4 7 8	7
Baling water						5 12 6			5 12 6	10
Earthwork Cutting bund				1150	3-0-0	34 11 10	1150		34 11 10	11
Do for filling sides				963	3-7-6	3 5 5	963		3 5 5	12
Total			Rs 1150			Rs 1195-10			Rs 45-10	

I do hereby certify that, with the exceptions above noted and explained this work has been fully executed to the extent of the estimate in a substantial & satisfactory manner as regards materials and workmanship and that, excluding trifling deviations and those explained over leaf it corresponds in all respects with the sanctioned plan and estimate.

(Signed) H. C. Berkie
Sub Divl Officer

6 February 1889

(Signed) A. W. Smart Major R.E.
Executive Engineer

Names of Engineers and subordinates by whom the work was supervised giving the dates of their several incumbencies ie the date of taking and making over charge in connection therewith.

~~1460~~

Names	Period of incumbency	
	From	To
Mr H.C. Berlie Sub Engineer	April 1888	November 1888
S. Panchanada Iyer Overseer	Do	Do

1. The saving is due to the cutstone slab having been used over the floor and under the Tunnel.
2. The saving is due to some mistake in adding up the item of Brickwork.
3. Slab stones were used over the floor and not plastered hence the saving.
4. Slab stones for the floor and stones for plug &c were obtained from the old sluice. The old stone provided for in the estimate for covering over the tunnel fell short and new stones were carted and used. Hence the excess and saving
5. These were actually found necessary and ordered to be done
6. The cracked portion of the right wing of the old calingulah was repaired hence the trifling excess.
7. In the estimate 9 feet-breadth of plastering over the crest of the old calingulah was provided for only 7 feet was done and the remaining 2 feet provided being rough stone work.
8. More excavation was required than what was provided for and also higher rate was charged owing to the ground being rocky instead of gravelling as anticipated in the estimate.
9. The lump sum of Rs 10 provided for in the estimate for repairing the old calingulah was found insufficient and work actually done as per items noted against 9 hence the saving and excess.
10. This was found necessary when the work is in progress.
11. When the sluice work was in progress the tank received a sudden supply to drain which bund had to be cut to finish the works before the monsoons.
12. The excavated site being rocky, good clay soil was obtained from the bed and hence the excess.

(Signed) H.C. Berlie
Sub Ovl officer.

True copy
W H Hunter
Col R.E.
Supg Engineer 5 Circle

No. 66

South Arcot Division
Executive Engineer's Office
Camp Vanamadavi
8th February 1889

1460

From
Major A W Smart R.E.
Executive Engineer
South Arcot Division

To
The Superintending Engineer
5. Circle

Sir

I have the honor to forward to you before submission to the Examiner, a completion report for Reconstructing a sluice and extending weir of Nimmur tank Estimate Rs 1150 – expenditure Rs 1195. I would beg your attention to what appears to me the needless detail in which the whole form is drawn up and to the remarks or explanations of differences &c on the last page. These latter are as far as carrying out work goes utterly valueless and simply add to our difficulties in getting these reports prepared and submitted. I would suggest firstly that a limit be fixed say of Rs 2000 in estimates for which lump sum completion reports may be submitted and secondly a limit of Rs 50 on sub heads for which explanation

60

explanation of causes of differences may be dispensed with

I have etc.

(Sd) A W Smart Major R.E.
Executive Engineer.

(True Copy)

W H Burton Col R.E.
Supg Engineer 5th Circle

E.1
14 2365

1460

No. 6158.

SUPERINTENDING ENGINEER'S OFFICE,
V Circle, Madras,
Chepâk, 11th March 1889

From
Col W. H. Burton R.E.
SUPERINTENDING ENGINEER, V CIRCLE,

To
THE Chief Engineer
P. W. Department.

SIR,

Enclosures.

I have the honor to forward herewith a letter from the Executive Engineer South Arcot in which he points out the great detail in which Completion Report for construction of a Sluice costing Rs 1195 but estimated at Rs 1150 has to be prepared.

The Completion Report alluded to is copied and put up. The chief causes of differences between sub-heads as estimated and amounts actually expended are generally due to an improved method of carrying out a work from an Engineering point of view than that contemplated or foreseen when the Estimate was prepared and so the close scrutiny of these Sub Heads in small Estimates by the Examiner's Office is useless — for only an Engineer can criticise the cost or necessity of Engineering details of works — The Supervision by the Accounts Department which has little or no recent practical Engineering experience is not, as I think, needed when works are limited in cost to, as Major Smart says Rs. 2000 & are finished after a few months.

Of course in large works extending over more than 12 months of time & so probably involving a change of Officers in immediate charge of it, it is useful to all of us to see actual expenditure on each Sub Head.

Moreover the elucidation of these in small estimates insignificant

insignificant figures involves a great amount of labour in the Executive Engineer's Office as also no doubt does the checking of them in Examiner's Office & the objectionable Item Statements passed to & fro are also increased.

1460

It seems to me that if the Executive Engineer gives a Certificate that the Work has been executed in a substantial & satisfactory manner as regards materials & workmanship and that it corresponds in plan & section with the plan & section sanctioned by . . . . & approved by . . . . & has cost Rs. . . . but was estimated to cost Rs. . . . that all that is necessary has been done in regard to audit requirements.

For these reasons I propose for approval of Government that in Completion Report in future for works costing less than Rs. 2000 all note of actual cost on each Sub Head be omitted & that only the total estimated amount & total actual expenditure be shewn as regards the cost of it.

12

I have the honor to be
Sir
Your Most Obedt Servant
W H Hunter Coll R.E.
Superintg Engr 5th Circle

From

The Superintending Engineer
5th Circle

To

The Chief Engineer
P. W. Department.

Dated 11th }
Recd. } March 1889.

Enclo 2

No 1460 W
5. 6. 89

No. 6158.

Completion Reports

Suggesting certain alter-
-ations in the preparation of
for works costing Rs 2,000 and
under.

B/A 6088 1/3/89

0/1575

1460

Memo on Divisional accounts.

1. Form No. M. 2. Imprest Cash Book.

I consider another column necessary for recording any miscellaneous collections realized by Imprest-holders. It may not unfrequently happen, that either owing to the smallness of the amount, or the remoteness of the Divisional office and the Treasury, the collections could not be sent out of the Imprest-holders' hands; and in such cases, my suggestion would enable a proper account of receipts being kept, and the amount being periodically taken towards recoupment of the Imprest by a *minus* entry in the proposed column and a *plus* entry in the column now used for entering amount of Cheques or Cash received from the Executive Engineer in recoupment of expenditure.

2. Form No. M. 4. Nominal Muster Roll.

This form has to be used for all payments of daily labor whether the payments be made the same day or for several days together.

One of the principal objects of employing daily labor is when contractors fail to restore confidence amongst the coolies by making daily payments and the third sheet requires the signature of the musterer, officer in charge of work and Executive Engineer or Sub Divisional officer and a second signature by the Officer in charge of work and a note to the effect that the payments are not to be made by the musterer.

In the case of the musterer being an Overseer, he is in a position to become a Sub-Divisional officer; but still such be the case, a low paid man makes the payments.

In many cases it is impossible (having quick payments in view) for the Executive Engineers to countersign these forms prior to payment, and I would suggest that the form be reduced to the first page, as it originally stood, in the case of daily payments when arrears are very improbable.

In the case of payments extending over more than one day, Part II might be used although I think that the column date of payment would suffice except the nominal Roll has to be sent away as a voucher, and in the case of the office being near, the nominal Roll could be returned for the payment of arrears.

In

1460

In the case of tamping earthwork, the measurement is a farce, as the cost of the work depends much more on the quality than on the amount of earth thrown to bank; and the monthly bills of the Contractors are sufficient check

3. Form No. M. 16. Account of Pieceworkers.

Pieceworkers' account unnecessary; as, if there be a running account, they become petty contractors. Otherwise a receipt on form M. 217 is sufficient from these men.

4. Form No. M. 38. Register of works.

The orders of the Examiner in this Province are that the register is to be prepared from the work abstracts which are prepared from the bills and nominally the Tenday reports, but actually, the Cash book.

The value of work done is either approximate or below the mark; for, except a work be complete, there are always portions that are not measured.

The Register of works is the most important document that is kept in the Divisional Office for the Executive Engineer, and I would suggest that it be prepared direct from the bills and Tenday Reports be and a duplicate sent backwards and forwards to the Examiner, and that work Abstracts and work Vouchers be discontinued.

To enable the Register of works to be a complete record, I would suggest that the plan I have adopted in other Divisions be introduced, viz: the introduction of a separate line for departmental agency, and also that materials at site be kept under the sub heads to which they belong. This will enable a transaction to be traced to a certain month without having to wade through a pile of loose work abstracts.

Another advantage of this system would be that the Register of works would be prepared in time to be of use to the Executive Engineer, instead of being prepared from the work vouchers after the accounts are despatched.

5. Form Nos M. 53 + 54. Schedules of Debits and Credits to London Invoices of Stores.

The posting of these forms should be done in the Examiner's Office from Invoices and intimation of receipt of articles.

6. Form No. M. 62. Statement of Deviations.

When Superintending Engineers sanction deviations, they should send copies to Examiner.

7. Form No. M. 97 B. Weekly Returns.

I recommend that monthly Returns be substituted for the weekly Returns now submitted by Executive Engineers.

8. Form Nos M. 149 + 153. Salary and Travelling Allowance Bills.

When a disallowance is removed, the people to whom money is due should not have to wait till the next bill is prepared and audited; but the necessary bill should be prepared in the Examiner's Office. This course is pursued in many Provinces, which saves labor in the Divisional Office and enables money due to be paid within a more reasonable time.

I would also suggest the use of Service Stamps ~~being used~~ in the Examiner's Office, instead of sending parcels bearing. This system causes a large number of most inconvenient vouchers to be filed in the Divisional Office for reference in addition to extra entries in the Cash book, Cash Abstract book, and Contingent bill.

9. General.

I have had over 17 years executive experience of accounts in Madras, Mysore and Rajputana, and have never had a single instance of an excess being brought to my knowledge by the Examiner of which I was not aware at least one month before. nor yet heard of such a case - so that the maxim that the Examiner **assists** the Executive Engineer is a myth & not a fact of everyday life —

25/11/88

Exec Engr

No II Periar Div —

1|1425 PR|88

No. 552

1460

Executive Engineer's office
No. II. Periyar Dn.
Dated 25th November 1888
D/26th Madura

From

C. B. Target Esq.
Executive Engineer
No. II. Periyar Dn.

To

The Superintending Engineer
Periyar Project works

Sir,

With reference to G. O. No. 3552 W D/ the 7th Instant, communicated to me with your endorsement No. 1107 P. R, I have the honor to submit herewith a memo dealing with certain points in matters of account which in my opinion are susceptible of modification and to request that it may be forwarded to the Chief Engineer.

I have the honor to be
Sir
Your most obedient Servant
C B Target
Executive Engineer
No. II. Periyar Dn.

25/11/88.

4|1425 PR|88

No. 552

1460

Executive Engineer's office
No. II. Periyar Dn.
Dated 25th November 1888
D/26th Madura

From
C. B. Target Esqr.
Executive Engineer
No. II. Periyar Dn.

To
The Superintending Engineer
Periyar Project works

Sir,

With reference to G.O. No. 3562 W D/ the 7th Instant, communicated to me with your endorsement No. 1107 P.R, I have the honor to submit herewith a memo dealing with certain points in matters of accounts which in my opinion are susceptible of modification and to request that it may be forwarded to the Chief Engineer.

I have the honor to be
Sir
Your most obedient Servant
C B Target
Executive Engineer
No. II. Periyar Dn.

17

Allkl
25/11/88.

Encls: 1.

No 1425 P.R / 1
28-11-88

No 1242 P.R

Submitted to the
Chief Engineer P. W. D.

J. Pennycuick
Col. R.E.
Supg Engr Periyar
Project
Ammayanackanur 5. 12. 88.

D/7:

From

C. B. Target Esq.
Executive Engineer,
No. II Periar Dn.

To

The Supdg. Engineer,
Periar Project works.

Dated 25th }
Despd. 26th } Novr. '88.
Recd. }

Encl. one.

No. 552

Subject

memo dealing with certain points in matters of accounts: Requesting to forward to the Chief Engineer the enclosed—

Over

[illegible]

From,

The Supdg Engineer

Periyar Project

To,

The Chief Engineer

P. W. D.

No 1242 P.R

Dated 5th December 1888

Enclo: 1.

Submits letter from
the executive Engineer
No. II Periyar Division
forwarding a memo —
dealing with certain
points in matters of
accounts —

Lo 1460 w / 3-6-89

Compiled

MCS
12.12.88

0/1575

1575

1460

Copy of a Letter No 1474 dated 28th November/88
from J. C. Johnston Esqr Executive Engineer
Cuddapah Division to the Supdg Engr 3rd Circle

With reference to your endorsement No 1755
dated 10th November 1888, on G.O. No 3552 W of 7th Nov/88
I have the honour to make the following suggestion
with a view to relieving the account work in Executive
Engineers Offices:-

(a) Travelling Allowance Rules should be simplified
They are too complex and require an Establishment
for purposes of checking. It is a question whether the
cost of this Establishment covers the amount re-
trenched. It is however the compelation which
affects this Office. The change should be towards
fixed allowances under a few restrictions, such as
maintenance of a certain number of tents and
carriage for tents, and the necessity for being
out of Head Quarters at least 20 days a month.

(b) At present vouchers have to be taken for
every payment. For each lascar travelling by
rail, for each tappal cooly, for the maintenance
of the office Cat, for the purchase of a broom
and a box of matches, a voucher is necessary.
Theoretically this necessity for vouchers for every
sum paid out is quite correct, but theory can be often
carried too far.

(c) Work vouchers have to be submitted to the Examiner
when the expenditure on any one sub head reaches
Rs 2500. This limit may be safely raised to Rs 5000

(d) For works costing more than Rs 500 Com-
pletion Reports are now prepared giving the sub

19

proportion.

3. At present the Office is more important than that of works.

Copy of a Letter No. 1465 dated 24th December/88 from G. P. Carless Esqr. Executive Engineer Kurnool Division to the Supdg. Engr. 3rd Circle:-

With reference to your reminder No. 2128 dated 20th December 1888 on the subject of reduction of account work in the Executive Engineers Offices, I have the honour to submit the following remarks.

1 The Sub Divisional Officers must be treated as Imprest holders allowing them small advances to meet unforeseen charges only, all the bills being indiscriminately sent to the Divisional Office where they will undergo complete check before payment. By this arrangement there will be only one cash book for the whole Division, and the Sub Divisional Officers will be relieved of the burden of sending cash account three times a month.

2. The Sub Divisional Officers will still more be relieved when the Contractors or piece workers are required to prepare the bills themselves without any departmental assistance.

3 A simpler form of work abstract than form M.6 must be introduced

4. The practice of sending work vouchers to the Examiner should be discontinued unless they are specially required by him in the case of large works.

5. The duties and responsibilities of Accountants should be more clearly defined.

1660

No. 2344

Copies of letters received from the Executive Engineers of Cuddapah and Kurnool Divisions are forwarded to the Chief Engineer P.W.D as directed in G.O. 3552 W of 7th October 1888 – The recommendation of the former officer to give the Sub Divisional officers Accountants does not commend itself to the Superintending Engineer – The recommendation of the latter officer to make Sub Divisional Officers Imprest Holders can be carried out at once without reference to higher authority and orders will be issued accordingly.

A Smalley Col R.E.

Kurnool
18th January 1889

Dy Supt Engineer 3 Circle

MCR 650

From

The Supg. Engineer
3rd Circle

To

The Chief Engineer
P.W.D.
Madras

Dated 18 January 1889

Received

SECRETARY TO GOVERNMENT
23 JAN. 89
P.W. DEPARTMENT, MADRAS.

No. 2341

Reduction of Accounts Work in Exe: Engineers Offices.

Forwarding copies of letters from Exe. Engrs. Cuddapah and Kurnool Dns. containing suggestions with regard to the —

R/o 14 bales 3.6.89

Compile MCR 23.1.89

1205

Memorandum Showing the Modifications &c. Suggested to reduce the clerical work in Division offices.

1460

Ten day Reports — These may be monthly reports. This relieves the divisional office of a good deal of the work in adding figures in work abstracts. There can be no disadvantage on the other hand as, as many Muster Rolls as are found necessary may be prepared, without any inconvenience, as regards prompt payments.

I do not agree. I consider ten day reports necessary -

Completion Reports. — For works costing above Rs 500 & below Rs 2500, form No M 56 is used. This form provides for giving the executed quantities as well as the cost of each subhead, but as the work Register for such works is not kept by subheads, only the executed quantities are filled in, by subheads & the expenditure ~~only~~ in lump sum. These details are

I Concur

2D

or

of little use; on the Contrary they necessitate the Copying of the whole Estimate, in detail, in the Completion Report. Form No 58 which shows, in lump, the Estimate amount & the Expenditure, might be used for these works also.

Refund Statement.
Form No 60.

At present in this Statement all the refunds are shown. These details, it is believed, do not serve any other purpose than checking the accounts, in more detail, to which there is no limit. It may be well to restrict the entries in this statement to refunds of Cash & Stock. The adjustment book and other work in the Dn office can be done by inserting values &ca in the Refund Statements received from the Sale Divisions. At present a Divisional Statement is compiled from these & submitted noting in it item numbers &ca -

Work abstract
Form No 6

1460

This form, as it is, if to be used, in accordance with the instructions, is open to some inconsistencies, in as much as it or any other form does not provide for the total Expenditure on any work before part I of the work abstracts is closed; some work abstracts cannot be closed until the time of submission of accounts. The payments under the head Contract, Piece work, adjustments &ca cannot be entered & totalled in any other place. Hence at present though part II is intended only for departmental agency the payments, under Piece work, Contract, adjustments &ca, are being shown on an inner sheet of part II & the whole expenditure on the work totalled. Unless this is done & the total found to agree with the

cash

of the present index to the Register-

The extra work caused in the modifications made in these 2 forms is very little, when compared with the abolition of the work of writing up monthly the schedules of Expenditure, which is the bulkiest portion of the accounts submitted to the Examiner. By the proposed arrangement the name of a work with Estimate amount, Register No., appropriation &ca is written only once a year whereas under the present system it is written about 12 times, once in each monthly schedule, but in the proposed system the divisional office gives the Examiner only the monthly expenditure, leaving it for him, to post a Register of Expenditure, in his office, showing the monthly

yearly

yearly & up to date expenditure. It may be in the form now suggested below to be inserted in the last 10 pages of the Register of Works.

As far as the divisional office is concerned, the expenditure during the year, & up to date can be got from the Register of Works, which is always ready at hand. The Register of Works requires only a little improvement. It contains at present only works estimated to cost more than Rs 200. Provision might be made to show the expenditure on these works also in the Register, so that there may be a complete record of the expenditure, on all the works.

At present there is no authorized account of this kind but in all the Dns the practice of which is known

a

a register of the expenditure on all the works, is kept in the form ruled in the last 2 pages of the sample work Register form herewith sent. This form may be printed in the last 10 pages of every work Register for posting the expenditure on works costing Rs 200 & under.

The objectionable item Statement can be prepared from the Register of works without any extra ~~account~~ being kept as the Estimate amounts, allotments &ca are all noted in it. The objectionable Item Statement, as has been already suggested by the examiner & approved by Government, might be submitted quarterly and the time of submission should be with in 15 days of the date of submission of the

last

last set of accounts, as otherwise the Register of works cannot be posted and used, for this purpose, at one time.

This arrangement also makes it necessary that the objectionable Item Statement should be arranged by works & not by funds or irregularities, so that the Statement may be written up direct from the work Register & not from rough notes made from the work Register so as to arrange the works under each irregularity. In the Objectionable Item Statement a column might be inserted to note the nature of irregularity, so that it may be seen, at a glance.

The objectionable Item Statement might be checked by the examiner, from the Register of Expenditure, to be kept by him referred to above & from the work vouchers submitted from the divisional Office.

The following sample forms illustrating the changes &c. suggested & filled up with suitable entries are herewith submitted

1	Form no 6		Work abstract
2	Do	38	Work Register
3.	Do	38 A (new form)	Index to Do
4	Do	64	List of accounts &c.

A W Todd

Executive Engineer
Kistna Western Dn.
16-1-89

Ard
acct.

SUPERINTENDING ENGINEER'S OFFICE
No. 2/1205
19 JAN. 89
P.W.D.
SECOND CIRCLE

P. W. D. FORM.
No. M 6.

REFERENCE TO MADRAS P. W. D. CODE.
PARAS. 311, 1757—65, 1767, 1769, 1787-88, 1863—65 AND 1877.

1460

DIVISION— No.
SUB-DIVISION— No.
MONTH

WORK ABSTRACT.

Name of Work—

Authority—
Estimate No.
For Rupees
In Progress—
or Completed—

Remarks by the Executive Engineer.

(The Executive Engineer will note here if the work has been examined, materials counted, and measurements checked by him, with any remarks that appear called for.)

Executive Engineer.

Compared with Measurement sheets, Nominal muster rolls, Daily (or ten-day) reports, Sub-division and imprest cash-books, Adjustment book, and Contract and other vouchers, and found correct.

Accountant.

27

Part I.—Abstract of the Value of Work done and Progress made during the month, distributed by Sub-heads of Estimate, and by Agencies

(Departmental Labor, Contract, &c.).

No. and description of Sub-head as per Estimate and Register of Works.	Progress: Up to date.	Progress: Last reported.	Progress: During the month 2—3.	Rate (1÷14) for each 10-day Report.	Period or Nominal Muster Roll to which the entries relate.	By Departmental Labor					By other Agency		Piece work, as per Voucher No: Quantity.	Piece work, as per Voucher No: Cost.	Contract, as per Voucher No.: Quantity.	Contract, as per Voucher No.: Cost.	Adjustment, as per Adjustment Book Item No.: Quantity.	Adjustment, as per Adjustment Book Item No.: Cost.	Totals to be entered in the Register of Works: Quantity.	Totals to be entered in the Register of Works: Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
				RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.

N.B.—An inner sheet or half sheet may be added if required.

Date.	Voucher No.	Particulars.	Amount: Labor.	Amount: Materials.
1	2	3	4	5
		I. Arrears of previous months now paid :—	RS. A. P.	RS. A. P.

1460

Abstract.

Total Expenditure included

Value of stock

works

Grand —

Part III.—Memorandum of Arrears due on account of

1	Amount due		Detail of Arrears.	RS. A. P.
1.—Value of work done as per Part I, Columns 7 to 15 ..			Arrears of previous months not yet paid ..	
2.—Add arrears as per last month's Work Abstract, Part II				
3.—Total				
4.—Deduct Payments made as per Part II			28	
5.—Balance—Arrears at end of this month, as detailed in the margin			Total as per Line 5 ..	

Part IV.—Account of Receipts, Issues, and Balance of Materials.

Description of Materials.	Balance. Quantity.	Balance. Cost.	Receipts. Quantity.	Receipts. Cost.	Total. Quantity.	Total. Cost.	Issues. To this Work. Quantity.	Issues. To this Work. Cost.	Issues. To other Works. Quantity.	Issues. To other Works. Cost.	Balance. Quantity.	Balance. Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
1.—Purchased by the Sub-Divisional Officer ..												
Grand Total Value												
6. Deduct Value of balance at end of last month												
7. * to Materials at site ..	..	..	..	..	..	..	..	..	..	..	..	..

* Write Increase or Decrease as the case may be.

Dated ______________________ 188 .

Sub-Divisional Officer

20,000—19-1-88.

15/3

SUPG. ENGINEER'S OFF.
No. 1/20 S /88
19 JAN 89
P.W.D.
SECOND CIRCLE

1460

The work Register should also contain the works estimated to Cost Rs 200 & under not ent in the detail in which other works are entered. To do so the last 10 pages of every work Register should be printed as per the last page in this book so that the monthly expendit may be noted. ~~the second line~~ There are 3 lines against each work - the first is for inserting expenditure of the month the 2d is for Do of the year the 3rd is for Do up to date.

This being done the work Register will be a complete record of the expenditure on all the works.

Irrigation Branch.

Register of works.

Rs 17382 1460

Stubbing trees and roots G.O. No. 9929 of 4.11.84. Est. Reg. No $\frac{31.4.9}{84/5}$ App. per year Rs 100.

	Big size trees		Middle size trees		Mod. size trees										Total Value of work done		Deduct Arrears due		Total of Month's Charges	
	Quantity	Amount	Q	A	Q	A	Q	A	Q	A	Q	A	Q	A	Q	A	Q	A	Q	A
																Rs A P		Rs A P		
Estimate No. 31.4/9 of 84-5 Expenditure of previous Year Brought forward per																				× × × . . .
April 1888	1	2 7 -	10	4 2 -	15	4 - -										10 9 -		10 9 -		
Total	1	2 7 -	10	4 2 -	15	4 - -										10 9 -		10 9 -		
May/88	3	12 - -	2	- 8 -	6	- 4 -										12 12 -		10 9 -		23 5 -
	4	14 7 -	12	4 10 -	21	4 4 -										23 5 -		- . -		23 5 -

Stubbing trees and roots G.O. No 992 D of 4.11.84. Est. Regr. No $\frac{314.9}{84/5}$ App $\frac{\text{Rs } 17302}{}$ per year Rs 100 -

1460

	Big size trees		Middle size trees		Moderate size trees			
	Quantity	Amount	Q	A	Q	A	Q	A
Estimate No. 314/9 of 84-5 Expenditure of previous years brought forward								
April 1888	1	2 7 -	10	4 2 -	15	4 - -		
Total	1	2 7 -	10	4 2 -	15	4 - -		
May/88	3	12 - -	2	- 8 -	6	- 4 -		
	4	14 7 -	12	4 10 -	21	4 4 -		

							Total Value of work done		Deduct Arrears due		Total of monthly charges	
	Q	A	Q	A	Q	A	Q	A	Q	A	Q	A
								Rs A P		Rs A P		
April 1888								10 9 -		10 9 -		
Total								10 9 -		10 9 -		
May/88								12 12 -		10 9 -		23 5 -
								23 5 -		-		23 5 -

30

Widening Western Delta main Canal G.O. No 992 [illegible] 6/11/84 Est Reg. No $\frac{314/7}{84/5}$ Rs 500129 Appropriation for the year Rs 20,000

1460

	Earthwork 1st mile		Earthwork 2d mile		Earthwork 3d mile		Earthwork 4th mile		Earthwork 5th mile				Materials at site				Total value of work done		Deduct arrears		Total of month's charges
	Q	A	Q	A	Q	A	Q	A	Q	A	Q	A	Q	A	Q	A	Q	A	Q	A	
Estimate No $\frac{214}{7}$ [illegible] [illegible] April/88																					
× × ×																					
August 1888	945	19 15 .	1500	15 . .													34 15 .				34 15 .
	2846944	20275 8 9	256/485	14101 3 6													34376 12 3				34376 12 3
September 1888	1010	10 . .	1000	15 . .										350 . .			~~65~~		15 . .	3 0	
	2847954	20285 8 9	2660/485	14116 3 6										350 . .			34 [illegible] 11 3 ~~[illegible]~~		15	~~[illegible]~~	34736 12 3 49

Register of works for minor works Costing Rs 200 & under

1460

No. of Work as per Index	Name of work	Amount of Sanctioned Estimate	Amount of appropriation	Expenditure to end of previous year	April	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	March Suppl
Com: Cl. 3 A (1)	Survey Establisht.	160	132	[illegible] . . 50 . .						25 - . 75 75 - -							
Com: Cl. (3) B (1)	Compensation for Jagalamoi Chl.	100	100	. . .						27 . . 27 . . 27 . .							
Com Cl. (3) B (2)	Compensation for Sale Kalavati Chl.	200	150	24 . .						16 . . 16 . . 40 . .							
Com Cl. (3) C (2)	Chiots ~~Culvert~~ [illegible] ~~[illegible]~~ Sirangapur Chl.	165	165	. . .						23 . . 23 . . 23 . .							
Com Cl. (3) L. (3)	Escavating ~~[illegible]~~ No 1 Branch of Sirangapur Chl.	160	60	100 . .						60 . . 60 . . 160 . .							

SUPG. ENGINEER'S OFFICE
No. 4/2056
11 JAN. 89
P.W.D.
SECOND CIRCLE

P.W.D. 38 A.

1460

Branch: Irrigation

Index to the Register of works

~~In Every Division~~ Indices in this form are to be kept separately for the Irrigation & General Branches, the work registers also being kept separate. An extract from this f. (columns 1 to 7) should be sent to the Examiner with the monthly accounts of any additions or alterations. Separate index is to be kept for each official year.

Whenever any work has to be referred to in any other ~~work~~ account only the fund, Main Canal, Main head & sub head & the number of work given to the work under the sub head have to be quoted. As follows.

Commamur Canal (2), F.(2) means "Conety Sakikalava Inlet". F(3) means "Conety outlet near Nallamada" & so on.

Columns 9 to 21 are inserted so as to have for guidance the list of works ~~on~~ which there is expenditure in any month in the order of classification. This is required to ~~[illegible]~~ know the order of works in which the Vouchers ~~of~~ ~~for works~~ should be detailed in form No. M 64.

Expected expenditure in [illegible] works

	Western Delta main Canal (2)						
	B. (1)						
April/88	L (1)	Stubbing trees and roots.	17382	314.9		"	. 1
Sept/88	L (2)	Widening Western Delta main Canal	300000	188.85 320.1 / 84.5	G.O. 721 / 14.4.88.	2000	 1
May/88	O (1)	Fixing boundary stones	1600	314.10 / 84.85	"	"	. 1
	Commamur Canal (2)						
July/88	B (1)	Compensation for lands for Commamur Canal Improvements.	16068	375/1.13 / 82.85	G.O. No 124 I / 9.2.85	2000	. . 0 1
Aug/88	H (1)	Constg Murkondapad outlet	10980	197.21 / 82.3	G.O. 797 I / 4.10.82	463	. . . 1
Sept/88	H (2)	Constg Sakikalava Inlet	2155	197.24 / 86.7	— Do —	1585	 1
Sept/88	H (3)	Do an outlet near Nallamada	6675	263 / 88.89	— Do —	6673	 1
Sept/88	G. (1)	Constg a bridge on Commamur Canal on Nekollu road	13446	311 / 84.85	— Do —	2000	 1
Sept/88	L (1)	Improvements to Commamur Canal	280590	197.61 / 82.83	— Do —	13000	 1
	Commamur Canal (3)						
Sept/88	A (1)	Survey Establishment	160	352 / 87.0.	Do	132	 1
Sept/88	B (1)	Compensation for Jagarlamudi Ch.	100	340 / 86.87	Do	100	 1
Sept/88	B (2)	— Do — for Sakikalava side channel	200	326 / 85.6	Do	150	 1
Sept	B. (3)	Do for Srirangapatnam Ch.	2364	9.1 / 86.7	Do	1000	 1
July/88	C (1)	Constg Hd Sluice to Sakikalava side Ch.	820	314.5 / 86.7	Do	300	. . 1 . 1
Aug/88	C (2)	Do Masonry dam No 1 of Srirangapatnam Ch.	350	9.1 / 86.87	Do	200	. . . 1 1
Sept/88	C (3)	Culvert across — Do	165	9.4 / 86.7	Do	165	. . 0 . 1
July/88	L (1)	Excavating Jagarlamudi Channel	5300	27.1 / 84.5	Do	1000	. . 1 . 1
Sept/88	L (2)	Do Srirangapatnam Ch.	3000	368.1 / 86.7	Do	1000	. . . 1 1
Sept/88	L (3)	Do No 1 Branch of Do	160	361.1 / 86.7	Do	160	 1

34

& so on —

1460

Sub. to S.E. II (10-4-89

m/[illegible]/1287/89

NOTES.

Reference to Madras P.W.D. Code, Edition of 1886

Paras. 311, 1906.

1. This form serves as a covering docket to the accounts and vouchers for the month named in the heading. When the accounts have been delayed beyond due date, the accountant will add a fourth paragraph to memorandum on the first page explaining fully and clearly the reason for the delay.

2. The accounts will be put up in the order in which detailed in Part I, explanation being given in column "Remarks" when any necessary return is not submitted why such return cannot be submitted and when it may be expected. Such explanation should be full and sufficient.

3. Blank returns are not required. If there are neither current transactions nor outstanding balances to report under any of the heads detailed in Part I, the word *Nil* should be entered against the document concerned in the column headed, "No. of each forwarded;" but Schedules of suspense Accounts must be submitted month after month as long as there are balances outstanding under these heads, whether there have been transactions during the month or not.

*4. Accounts which require to be supported by vouchers will be posted in the first column of Part II grouped according to the schedules or other documents with which they are connected and in the same order in which these documents are entered in Part I. The form No. only need be quoted in column 1. "Description," and the vouchers pertaining to each item of a schedule will then be posted in regular succession. Thus under form No. M35 will be detailed in columns 3 and 4, the number and amount of each consolidated receipt for payments into treasuries; under forms Nos. M39 and M40, all Account Sales—(Form No. M59); under form No. M45, all advices of transfer credit, or acceptance of transfers—(Form No. M72); under forms Nos. M46 and M47, all vouchers for subordinate supervision—(Form No. M4A), Contract Certificates—(Form No. M14), Piece-worker's bills—(Form No. M14A), Contractor's Receipts—(Form No. M15), Bills for Materials—(Form No. M17), and Miscellaneous Receipts—(Form No. M217); under form No. M50 would be detailed all Acquittance Rolls—(Form No. M154); and so on.

5. The entries in column 6 will be in detail, giving the description and the amount of each voucher. The description may be given briefly and clearly thus:—

N.M.R. for Nominal Muster Roll
P.V. for Miscellaneous petty vouchers for Rs. 5 and under each.
Miscellaneous Petty vouchers do not include the following cases in which vouchers must be submitted though it may happen that the amount involved does not exceed Rs. 5.
Vouchers for subordinate supervision—Form No. M4A. See para. 1749.
Contract Certificates—Form No. M14. See paras. 1370 and 1754.
Piece-worker's bills.—Form No. M14A. See paras. 1754 and 1829.
Contractor's receipts.—Form No. M15. See para. 1822.
Bills for Materials.—Form No. M17. See para. 1830.
Account sales.—Form No. M59. See para. 1721.
Consolidated receipts for payments into treasury.—Form No. M68. See para. 1607.
Advices of Transfer Credit.—Form No. M72. See para. 1882.
Acquittance Rolls.—Form No. M154. See para. 476.

6. The entries in column 8 of "Particulars of adjustments" will be noted briefly (e.g.) M.A. 6, which would mean item 6 of the Miscellaneous Advance Schedule.

R. 2. .. .. Item 2 of the Statement of Refunds.
T. 3. .. .. Item 3 of the Schedule of Transfers.

In cases not provided for, the full title can be given in the remarks column.

7. The amount brought out in column 11 should work up exactly to the corresponding figures in the cash column of the schedule concerned.

8. When a voucher is not submitted with the accounts the reason will be explained in column "Remarks, &c.," and the probable date of submission stated. Explanation should be full and sufficient; such remarks as "Will follow," "Returned to sub-divisional officer for correction," &c., are useless. What is wanted to be known is the *real reason*, which should be given, and in cases of vouchers returned to Sub-divisional officer, the fault or deficiency which necessitated the return should be stated.

9. The serial number corresponding to that given to each voucher in column 3 of Part II will be noted in the upper right hand corner of the voucher as "Central Office No.——." The vouchers thus arranged will then be tacked on to the form by a thread passed through the upper left hand corner.

10. The Executive Engineer's countersignature to this form will be given only when he personally despatches the accounts. If the accounts and this return are sent by the Accountant, the space provided for the Executive Engineer's signature will be left blank.

11. Should the requirements of the works render the presence of the Executive Engineer at his head-quarters when the accounts are due for despatch, a matter of inconvenience, accounts may be forwarded by the Accountant signed by him "By Order." As it is, however, essential that the Divisional Statement of Objectionable Items should be signed by the Executive Engineer, it will in such a case, be forwarded to the Examiner through the Executive Engineer, a note to the effect that this has been done being made in the List of Accounts, by the Accountant. Such documents as Deviation Statements and Completion reports will also require the Executive er's signature.

SUPG. ENGINEER'S OFFICE
No. 5/2256
12 JAN. 89
P.W.D.
SECOND CIRCLE

P. W. D. Form.
No. M 64.

Division ——————

Month —————— 188 . 1660

List of Accounts and vouchers (forwarded by the Executive Engineer to the Examiner for the month named above). & Schedule of Expenditure on works.

To

The Executive Engineer,
—————— *Division.*

MEMORANDUM.

I have carefully examined the accounts and other documents detailed in Part I within, and I have satisfied myself that they are in all respects correct; that all balances have been correctly brought forward from the last month; that the accounts current balance under cash and stock; that all other accounts which open and close with a balance do balance properly; that all accounts and statements which should agree one with the other do so agree; and that, with the exceptions mentioned in the column of remarks within, a schedule or detail in proper form is submitted in support of every figure in the accounts current or elsewhere which requires to be supported by such schedule, &c.

2. In every case in which the word *Nil* is entered against a return in the list, I have satisfied myself that there are neither transactions of the month nor outstanding balances of previous months in explanation of which such return is necessary.

3. I have also carefully examined the vouchers detailed in Part II in accordance with the rules prescribed for the audit of vouchers, and have taken steps to have all irregularities rectified: and I am satisfied that, with the exception of those noted in the column of remarks, all necessary vouchers are herewith submitted.

*

Accountant.
(See note 11 on the form).

Executive Engineer.
(See note 10 on the form).

Station }
Dated 188 . }

To

The Examiner of P. W. Accounts,
Madras.

* *See note 1 on the form.*

35

Part II.—List of Vouchers to accompany the monthly Accounts.

Item No. M 35

M 45

M.E.A. Irrigation Capital 29 I works

Schedule or other Document. (See note 4 on the form.) Description	Item number of schedule concerned.	Central Office number (See note 9 on the form.)	Voucher submitted. (See note 4 on the form.) Amount of each. RS. A. P.	Total for each item in Schedule. (See note 4 on the form.) RS. A. P.	Vouchers not submitted. Description. (See note 5 on the form.) No.	Amount. RS. A. P.	Adjustments. Particulars. (See note 6 on the form.)	Voucher number.	Amount. RS. A. P.	Total as per Cash column of Schedule. (See note 7 on the form.) RS. A. P.	Stock	Total expenditure during the month	Remarks reason ... of Vou... not ... why ...
1	2	3	4	5	6	7	8	9	10	11	12	13	
	4	1	1500 - -	1500 - -						1500 - -	- - -	1500 - -	
	11	2	50										
	12	3	25 - -	75 - -						75 - -	200 - -	275 - -	
Western Jellu main Canal (2)													
R(2)		4	30 - -		M.M.R.	100 - -							
		5	60 - -		Do	150 - -							
				90 - -		250 - -	F no 3	-	10 - -	350 - -	10 - -	360 - -	
Commencement Canal (2)													
G(2)			-	-						- - -	- 2 -	- 2 -	
G(3)		6	200 - -	200 - -	R.M.R.	50 - -			- - -	250 - -	50 - -	300 - -	
G-(1)		7	100 - -		Do	23 - -			- - -				
		8	130 - -	230 - -						253 - -	- - -	253 - -	
L(1)		9	10,000 - -	10,000 - -						10,000 - -	- - -	10,000 - -	
			x	x		x			x	x		x	
			x	x		x			x	x		x	
Commencement Canal 6(3)													
C(3)		20	23 - -	23 - -						23 - -		23 -	
			x	x		x			x				
— So on —													
Total Imperial Irrigation Capital ~~[illegible]~~ I works										25,000 - -	400 - -	25,400 - -	

Similar G for other schedules also.

35

1460

Part II.—List of Vouchers to accompany the monthly Accounts.

Description (Schedule or [illegible] Document. See note 4 on the form.)	Item number of schedule concerned.	Voucher submitted. (See note 4 on the form.) Central Office number (See note 9 on the form.)	Voucher submitted. Amount of each.	Voucher submitted. Total for each item in Schedule. (See note 4 on the form.)	Vouchers not submitted. Description. (See note 5 on the form.) No.	Vouchers not submitted. Amount.	Adjustments. Particulars. (See note 6 on the form.)	Adjustments. Voucher number.	Adjustments. Amount.	Total as per Cash column of Schedule. (See note 7 on the form.)	Stock	Total expenditure during the month	Remarks reason [illegible]
1	2	3	4	5	6	7	8	9	10	11	12	13	
			RS. A. P.	RS. A. P.	No.	RS. A. P.			RS. A. P.	RS. A. P.			
[illegible]													
M 35	1	1	1500 . .	1500 . .						1500 . .	. . .	1500 . .	
M 45	11	2	50										
	12	3	25 . .	75 . .						75 . .	200 . .	275 . .	
	Western Delta main Canal (2)												
M 58 A Irrigation Capital 49 I works	K(2)	4	30 . .		W M R.	100 . .							
		5	60 . .		Do	150 . .							
				90 . .		250 . .	I no 3	-	10 . .	350 . .	10 . .	360 . .	
	Commencement Canal (2)												
	E(2)									– – –	– 2 –	– 2 –	
	F(3)	6	200 . .	200 . .	R. M. R.	50 . .			. – –	250 . .	50 . .	300 . .	
	G(1)	7	100 . .		Do	23 . .			. . .				
		8	130 . .	230 . .						253 . .	. . .	253 . .	
	L(1)	9	10,000 . .	10,000 . .						10,000 . .	. . .	10,000 . .	
			x	✓	x				✓	x		x	
			x	x		x			x	x		x	
										x		x	
	Commencement Canal 6(3)			–			–		x				
	C(3)	20	23 . .	23 . .						23 . .		23 . .	
			x	x –			x		x				
	— So on —												
	Total Imperial Irrigation Capital ~~Irrigation~~ I works									25,000 . .	400 . .	25,400 . .	

Similar [illegible] for other Schedules also.

Part I.—List of Accounts forwarded by the Executive Engineer to the Examiner for the month of 188 .

P.W.D. Form.	Name of Document.	No. of each forwarded. (See note 3 on the form.)	Remarks and explanation when any necessary account does not accompany. (See note 2 on the form.)
No. M. 31	Cash balance return		
,, 65	Treasury balance certificate		
,, 35	Cash account current		
,, 37	Stock do.		
,, 39	Registers of Revenue realized, general branch		
,, 40	Do. do do. irrigation do.		
,, 41	Return of public buildings rented		
,, 42B	Bill for compensation for quarters		
,, 42c	Do. rent of hired buildings		
,, 43	Schedule of rents of boats		
,, 44	Do. of subscriptions to service funds		hw re 1267/89
,, 45	Do. of credits and debits to transfers		
,, 46	Do. of expenditure against budget grant, general branch		
,, 47	Do. do. do. irrigation do.		
,, 48	Work vouchers		
,, 48A	Do. for manufacture		
,, 49B	Statement of tools and plant received and issued		
,, 50	Schedules of establishment charges		
,, 51	Schedule transactions, adjustment and balances of stock purchases and sales account		
,, 52	Do. of transactions, adjustments and balances of miscellaneous advances		
,, 53	Do. do. do. London invoices		
,, 54	Do. do. do. do. stores		
,, 55	Schedules of receipts, adjustments and balances of deposits		
,, 55A	Schedule of credits and debits to the civil engineer's provident fund		
,, 56	Completion reports for works costing over Rs. 500 each		
,, 57	Do. certificates to accompany the above		
,, 58	Do. do. for petty works and repairs costing Rs. 500 and under each, and for annual repairs		
,, 60	Extract from contractor's ledger		
,, 16	Account of piece-workers		
,, 61	Statement showing the amounts debited and credited to refunds		
,, 62	Do. deviations in the course of actual construction of works		
,, 63	Divisional statements of objectionable items		
,, 64A	Certificate of examination of accounts		
,, 149	Audited salary bills		
,, 152	Do. travelling allowance bills		
,, 155	Do. contingent bills		
,, 30	Workshops abstract of expenditure charges and outturn		

No. 463.

Executive Engineer's Office
Nellore. 10th January 1889.

1460

From,
H. H. O'Connell Esquire,
Executive Engineer,
Nellore Division

To,
The Superintending Engineer,
II Circle.

Sir,

With reference to your Endorsement No. 349 G.L / 14-11-88 on G.O. No. 3552 W / 7-11-88, I have the honor to suggest as follows:—

P.W. Form No. M.1 — This may be cancelled as information regarding Imprest amounts, and Treasury Balances are available in the Cash & Cheque Books.

M.4 — In part III, columns "deduct as shown last month", and "Balance this month" may be omitted, as they have no reference to the amount ot charged in the roll.

M.4.a — See page 3.

M.5 — In part I provision for piece work, and contract work should be made, so that the labor will be saved. The pay of these men should be stationary & will be according to their deserts.

M. 58 — If this form is used for all the works costing Rs. 2,500 and under, it will reduce the labor to a remarkable extent.

As para 1760 – Sec: II dispenses with the distribution of charges by sub-heads in Work abstracts, much difficulty is now experienced in preparing completion reports in form M. 56 for works costing between 500 and Rs. 2,500.

M. 78 — Details in pages 2, 3 and 4 may be omitted and those in page 1 only may be retained, as the Executive Engineer is responsible for keeping the expenditure below the given grant.

In conclution I beg to state that the present Heads of Accounts to be entered in the Cash Book are rather too long and they may be shortened by instituting mere numbers or fewer words to suit the purpose.

I have &c

(Signed) H.H. O'Connell
Executive Engineer.

(True copy)

J. Hannan
Supdg. Engr. II circle.

H.
1.2.89

No. 480 G.L.

Supdg. Engineer's Office,
2nd Circle, Bezwada
1460. 4th February 1889

From,

J. Hannan Esquire,
Superintending Engineer,
II circle

To,

The Chief Engineer,
Public Works Department,
Madras.

Enclos. 2.

1 Memorandum with 4 sample forms

1 Copy of letter from the Ex. Engr. Nellore.

Sir,

With reference to G.O. No. 3552 W. of the 7th November 1888, requesting that officers might make any suggestions for the reduction of Account work in Executive Engineers' Offices, I have the honor to forward herewith copy of letter No. 463 of the 10th January /89 from the Executive Engineer, Nellore, and a memo. dated 16th January 1889 together with sample forms from the Executive Engineer, Kistna Western Division.

I have the honor to be,
Sir,
Your most obedt. servt.,

J. Hannan

Superintending Engineer
II circle.

H.
1.2.89

the Executive Engineer may have a ready check over the quantity of materials issued in seeing that no excess materials for the quantity of work shown in part I are issued.

M. 6 — In part I, the distinction between the charges incurred by Sub-Divisional Officers and Executive Engineer may be omitted, and an additional column for expenditure to date added. By this means we may entirely omit the entering of works costing Rs. 2,500 and under, in the Register of works.

Provision should also be made for entering the payments made to Contractors in part II.

M. 9 — Account of daily receipts and issues of materials and stores. If a money column is added to each of the quantities, it will be a great improvement.

M. 14-Yellow — This may be done away with, as the addition of the words

words "as a final payment in settlement of all demands" to the receipt in white form, will supply the want.

M. 14-A — May also be cancelled substituting form No. M. 14.

M. 15 — This is not much in use and may be dispensed with.

M. 38 — The use of this form may be restricted to works costing over Rs. 2,500 only, if the modifications in form No. M. 6 are approved.

M. 46 & 47 — Column No. 11 "Register No. for appropriation" may be omitted.

M. 51 — Entering details in column 3 of this form may be discontinued as the vouchers accompanying supply the want.

M. 4. a — The average number of vouchers in this form come to about 100 a month, with as many duplicate copies. As in some other Divisions, if 2 or 3 qualified maistries are appointed to each Taluq, and their pay audited by the Examiner, much clerical labor will be saved. The pay of these men should be stationary & will be according to their deserts.

M. 58 — If this form is used for all the works costing Rs. 2,500 and under, it will reduce the labor to a remarkable extent.

As para 1760 – sec: II dispenses with the distribution of charges by sub-heads in work abstracts, much difficulty is now experienced in preparing completion reports in form M. 56 for works costing between 500 and Rs. 2,500.

M. 78 — Details in pages 2, 3 and 4 may be omitted and those in page 1 only may be retained, as the Executive Engineer is responsible for keeping the expenditure below the given grant.

In conclution I beg to state that the present Heads of Accounts to be entered in the Cash Book are rather too long and they may be shortened by instituting mere numbers or fewer words to suit the purpose.

I have &c
(Signed) H. H. O'Connell
Executive Engineer.

(True copy)

J. Hannan
Supdg. Engr. II circle.

H.
1.2.89

No. 480 G.L.

Supdg. Engineer's Office,
2nd Circle, Bezwada
1460. 4th February 1889

From,
J. Hannan Esquire,
Superintending Engineer,
II Circle

To,
The Chief Engineer,
Public Works Department,
Madras.

Encls. 2.
1 Memorandum with 4 sample forms
1 Copy of letter from the Ex. Engr. Nellore

Sir,

With reference to G.O. No. 3552 W. of the 7th November 1888, requesting that officers might make any suggestions for the reduction of Accounts work in Executive Engineers' Offices, I have the honor to forward herewith copy of letter No. 463 of the 10th January 89 from the Executive Engineer, Nellore, and a memo. dated 16th January 1889 together with sample forms from the Executive Engineer, Kistna Western Division.

I have the honor to be,
Sir,
Your most obedt. Servt.,

J. Hannan

Superintending Engineer
II circle.

H.
1.2.89

G.O. No 608 W a/ 1-3.89
" " " 3552 W/o/ 7-11-88

88/11

(2)

From

The Supdg Engineer,
II Circle.

To

The Chief Engineer
P.W. Department

Dated. 4th February 89

SECRETARY TO GOVERNMENT
-9 FEB. 89
P.W. DEPARTMENT MADRAS.

No 480 Gl

Encls 2.

Account work - Reduction of - in the Executive Engineers Offices - Offers certain suggestions in connection with the

G.O. No 1660 W / 3.6.89

[illegible]

Gen / 9.2.89

0/15/5

1460

No. 374 A.G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla, the 22nd October, 1888.

Reduction of Account work in offices of Executive Engineers of the Buildings and Roads and Irrigation Branches of the Public Works Department.

RESOLUTION.—The question of the reduction of account work in the offices of executive engineers of the Buildings and Roads and Irrigation Branches of the Public Works Department, has for some time past engaged the attention of the Government of India; and it has been determined to appoint a Committee to make a searching inquiry into the system of accounting for receipts and expenditure, and to report how far the present procedure can be simplified without sacrificing administrative control.

2. The Committee will be composed as follows:—

PRESIDENT.

Mr. R. G. Macdonald, Deputy Accountant General, Public Works Department.

MEMBERS.*

Lieutenant-Colonel E. Harvey, R.E., Executive Engineer, 1st grade, Punjab.

Mr. R. A. Cordner, Executive Engineer, 1st grade, North-Western Provinces and Oudh.

3. The Committee will assemble as soon as possible, and proceed to sit at Lahore, Allahabad, Bombay and Calcutta, in succession. The Local Governments concerned will be invited to nominate an experienced officer of the Executive Branch to serve as a temporary member of the Committee when it visits each Province. In the case of the Punjab an officer should be selected from the Irrigation Branch, and in the case of the North-Western Provinces and Oudh, the selection should be made from the Buildings and Roads Branch.

4. The salaries and travelling allowances of the members of the permanent Committee will be charged to the Imperial Civil Works grant. The payments made to these officers while on deputation should be adjusted in transfer with the Examiner, Public Works Accounts, Bengal. The salaries of local members of the Committee will be a charge against the Provinces to which they belong. Salaries and travelling allowances of the permanent members should be drawn under the audit of the officer who now passes their salaries, and the amounts should be transferred by him to the Examiner of Public Works Accounts, Bengal.

5. The duties of the Committee will be to thoroughly investigate the procedure laid down in Vols. I and II of the Public Works Department Code, and Parts I, II A and II B of the book of Forms, appertaining to these volumes, so far as it affects the accounts of sub-divisional officers and executive engineers; and to consider what accounts and returns are essentially necessary for purposes of control, account and audit, and what may be dispensed with.

---

* Appointed with the consent of the Governments of the Punjab and North-Western Provinces.

211

The Committee should then discuss how far the accounts, &c., proposed to be retained can be simplified in order to lessen the labour in executive engineers' offices.

6. The Committee is empowered to take the evidence of local officers of experience, on subjects which fall within the scope of the Committee's duties, to which end Local Governments are requested to give facilities to such officers to communicate with, or appear before, the Committee.

7. The sittings of the Committee at each place should be publicly notified by the president, and it will be open to any contiguous Administration as well as to the Province in which the Committee sits, to send evidence or opinions before the Committee.

8. The report of the Committee should be submitted to the Government of India within if possible four months from the date the sittings commence.

ORDER.—Ordered, that a copy of the foregoing be forwarded to the Local Governments, Administrations, and Officers noted in the margin, for information and guidance.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India, Rajputana and Baluchistan.
The Accountant General, Public Works Department.
R. G. Macdonald, Esq.
Lieutenant-Colonel E. Harvey, R. E.
R. A. Cordner, Esq., M.I.C.E.,

Ordered also, that copies be forwarded to the Finance and Military Departments for information, and that the Resolution be printed in the *Gazette of India.*

R. C. B. PEMBERTON, Colonel, R.E.,
Secretary to the Government of India.

Order thereon

Commd. to officers of the P.W.D. for information with reference to para 7 of the Resolution, any suggestions that officers may wish to make, should be forwarded to the Chief Engineer through the Supdg. Engineer concerned with as little delay as possible.

(Sd.) W. L. C. B.

J. J. W.

S.Es.
C.E. to Govt.
E.Es.

G. C. Press, Simla.—No. 461, P. W. D., A. G.—24-10-88.—1,160.

1460

SECRETARY TO GOVERNMENT
1 NOV.
P.W. DEPARTMENT, MADRAS.

No. 374 A.G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Simla, the 22nd October, 1888.

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* Appointed with the consent of the Governments of the Punjab and North-Western Provinces.

20.9.11

3/16/11

1460

24th November 1887, No. 3207 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper:—

Office note from the Examiner, Public Works Accounts, dated Madras, 19th November 1887, No. 789.

* * * *

15. I come now to the cause which, of all those enumerated, is, I am inclined to think, directly and indirectly, most largely responsible for the unpunctuality; I mean the very general disregard by Executive Engineers of the rules as to payments being made by Executive Engineers and not by subordinate officers. Code paragraph 1573 distinctly says that "as a rule all disbursements will be made by the Executive Engineer," and in connection with particular classes of payments, code paragraphs 1371, 1818, 1829 (which extends the application of 1818) and 1830 prescribe that payments to contractors, suppliers and piece-workers shall generally be made by Executive Engineers; and the whole system of accounting is based on the supposition that these rules will be observed, that these payments will be made from the divisional office after examination of bills by a qualified accountant, properly assisted, having at hand all information necessary to enable him to test the legitimacy of each transaction; and in accordance with this supposition provision is made for keeping in the divisional office, *and there only*, such accounts as are necessary.

16. I may mention that when the Executive Engineer goes beyond exonerating the accountant, and indicates some positive cause of unpunctuality in the submission of monthly accounts, the cause stated is nearly always the unpunctuality or incompleteness of sub-divisional returns. It is perhaps possible that more might be done, even now, by insistance of the Executive Engineer, to secure punctuality on the part of sub-divisional officers; but I think it would be much better to relieve the sub-divisional office of all accounts work of which it is possible to relieve it, and especially of everything which—like compilation—necessarily involves time and delay. Possibly the sub-divisional clerk, when so relieved, might not have his time fully occupied, but that is, I fear, inevitable with a one-man establishment from which constant punctuality is expected.

17. In practice these rules are habitually and, I believe, very generally disregarded. Although quite recently reaffirmed, on the occasion of the issue of the last edition of the code, and though attention is continually called to them by this office, they are practically a dead letter. The breach of them is no doubt known to, and condoned by, Superintending Engineers; but the qualifications introduced into code paragraph 1371 by standing order No. 78 of 1887 were never, I think, intended to authorise the systematic and general, as distinguished from an occasional and special, breach of the rule. In many divisions—I am not sure that I might not say in most divisions—almost all payments are made elsewhere than from the divisional offices; they are made from offices which are not provided with the means—whether in establishment or otherwise—of properly keeping up the accounts and other records necessary for the orderly and regular conduct of the business in question; and the

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result is that the material from which the divisional accountant is expected to compile the divisional accounts reaches him, as a rule, not only late, but in an incomplete and generally unsatisfactory condition.

18. Absence of vouchers, vouchers informal in this or that particular, mistakes in accounts, lateness of the accounts (from sub-divisional offices)—all these things give rise to references from the divisional to the sub-divisional office regarding matters that never ought to arise at all; references from the Examiner to the Executive Engineer on matters that the divisional office should be in a position to deal with have to be referred to the sub-divisional office, which not only gives trouble and involves delay, but considerably reduces the probability of a sufficient and final reply to the reference; the work of both offices is needlessly increased, and the sub-divisional office with its single clerk is so fully engaged with matters not supposed to concern it at all, that it has not time to do properly the work that properly belongs to it. It is as well to remember that unsatisfactory accounts and unpunctual accounts generally go together. The accounts are unpunctual because, from a variety of causes, there are difficulties in the way of preparing them properly and satisfactorily.

* * * *

Order—dated 24th November 1887, No. 3207 W., Public Works.

In his office note read above the Examiner, Public Works Accounts, discusses the causes which, in his opinion, tend to produce delay in the submission of accounts by Executive Engineers. Before considering the matter in detail, the Government desire to receive the remarks of Superintending Engineers on paragraphs 15 to 18 of the Examiner's note, and their opinion on the following points:—

(1) The officers in each division who ought to make payments and the limits of such payments.

(2) Whether the present sub-divisional office establishments are sufficient to deal with the increased work involved in any proposed increase of payments.

2. The replies will, on receipt, be considered by the Code Committee, and if they can agree in recommending the adoption of any rules calculated to remove the difficulties experienced, their remarks should be laid before Government for such further action as may be necessary.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
To the Examiner, Public Works Accounts.
" Code Committee.

Exd. J. Henricus.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1887) Madras.
PUBLIC WORKS.

Dated November, 24th.

Recd. *Encl.*

G.O., 24th Nov. 1887, No. 3207 W.

NOVEMBER.

Accounts

Orders on office note from the Examiner, Public Works Accounts, regarding the delay in the submission of — by Executive Engineers.

127321 –
19-656-1262-2368

(1) Cm 2368

(2) — 1460

1460

To W

Other letters on the subject of reduction of Acct. work, were retained by you when the telegram from Govt. of India was received a few days ago.

If they can be sent down to office, they will be put into the "Lie over" box, to stand over until wanted.

CM
12/3/89

Ord. to Lie over
13/3/89

20.9.11

Hw 1.xi.88

R 5.xi.88

1460

24TH NOVEMBER 1887, No. 3207 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

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Account.

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17. In practice these rules are habitually and, I believe, very generally disregarded. Although quite recently reaffirmed, on the occasion of the issue of the last edition of the code, and though attention is continually called to them by this office, they are practically a dead letter. The breach of them is no doubt known to, and condoned by, Superintending Engineers; but the qualifications introduced into code paragraph 1371 by standing order No. 78 of 1887 were never, I think, intended to authorise the systematic and general, as distinguished from an occasional and special, breach of the rule. In many divisions—I am not sure that I might not say in most divisions—almost all payments are made elsewhere than from the divisional offices; they are made from offices which are not provided with the means—whether in establishment or otherwise—of properly keeping up the accounts and other records necessary for the orderly and regular conduct of the business in question; and the

44

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Order—dated 24th November 1887, No. 3207 W., Public Works.

In his office note read above the Examiner, Public Works Accounts, discusses the causes which, in his opinion, tend to produce delay in the submission of accounts by Executive Engineers. Before considering the matter in detail, the Government desire to receive the remarks of Superintending Engineers on paragraphs 15 to 18 of the Examiner's note, and their opinion on the following points:—

(1) The officers in each division who ought to make payments and the limits of such payments.

(2) Whether the present sub-divisional office establishments are sufficient to deal with the increased work involved in any proposed increase of payments.

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(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
To the Examiner, Public Works Accounts.
.. Code Committee.

Exd. J. Henricus.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1887) Madras.

PUBLIC WORKS.

Dated November, 24th.

Recd. *Encl.*

G.O., 24th Nov. 1887, No. 3207 W.

NOVEMBER.

Accounts

Orders on office note from the Examiner, Public Works Accounts, regarding the delay in the submission of — by Executive Engineers.

12734 –
19-656-1262-9

(1)

Cir 2368

(2) — 1460

To W

Other letters on the subject of reduction of Accts work, were retained by you when the telegram from Govt. of India was received a few days ago.

If they can be sent down to office, they will be put into the "Lie over" box, to stand over until wanted.

C
12/3/89

[illegible] Lie over

13/3/89

1460

47

20.9.11

Hlw 1.xi.88

R 5.xi.88

S.N. 152 J 16/11

24TH NOVEMBER 1887, No. 3207 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office note from the Examiner, Public Works Accounts, dated Madras, 19th November 1887, No. 789.

* * * * *

15. I come now to the cause which, of all those enumerated, is, I am inclined to think, directly and indirectly, most largely responsible for the unpunctuality; I mean the very general disregard by Executive Engineers of the rules as to payments being made by Executive Engineers and not by subordinate officers. Code paragraph 1573 distinctly says that "as a rule all disbursements will be made by the Executive Engineer," and in connection with particular classes of payments, code paragraphs 1371, 1818, 1829 (which extends the application of 1818) and 1830 prescribe that payments to contractors, suppliers and piece-workers shall generally be made by Executive Engineers; and the whole system of accounting is based on the supposition that these rules will be observed, that these payments will be made from the divisional office after examination of bills by a qualified accountant, properly assisted, having at hand all information necessary to enable him to test the legitimacy of each transaction; and in accordance with this supposition provision is made for keeping in the divisional office, *and there only*, such accounts as are necessary.

16. I may mention that when the Executive Engineer goes beyond exonerating the accountant, and indicates some positive cause of unpunctuality in the submission of monthly accounts, the cause stated is nearly always the unpunctuality or incompleteness of sub-divisional returns. It is perhaps possible that more might be done, even now, by insistance of the Executive Engineer, to secure punctuality on the part of sub-divisional officers; but I think it would be much better to relieve the sub-divisional office of all accounts work of which it is possible to relieve it, and especially of everything which—like compilation—necessarily involves time and delay. Possibly the sub-divisional clerk, when so relieved, might not have his time fully occupied, but that is, I fear, inevitable with a one-man establishment from which constant punctuality is expected.

17. In practice these rules are habitually and, I believe, very generally disregarded. Although quite recently reaffirmed, on the occasion of the issue of the last edition of the code, and though attention is continually called to them by this office, they are practically a dead letter. The breach of them is no doubt known to, and condoned by, Superintending Engineers; but the qualifications introduced into code paragraph 1371 by standing order No. 78 of 1887 were never, I think, intended to authorise the systematic and general, as distinguished from an occasional and special, breach of the rule. In many divisions—I am not sure that I might not say in most divisions—almost all payments are made elsewhere than from the divisional offices; they are made from offices which are not provided with the means—whether in establishment or otherwise—of properly keeping up the accounts and other records necessary for the orderly and regular conduct of the business in question; and the

Bh 1355 W of 21/5/89 & files

20.9.11

(B)

P. W. D.

C. No. 12,734, 19,656,
1262 & 2368.

1460 W 1/3 D.

Recorded
until required
for final disposal

MCM
31.5.89

R.U.

Care must be ta[illegible]
that this file and [illegible]
1355 W. dated 20th
May '89, are put up
with the report of
the Accounts Committee
on receipt.

Disposed of
by the report of the
P.W. Acct. Comttee
No further action
required

14.3.90

(47)