(1) பக்கங்களின் எண்ணிக்கை 90

(2) புதுக்கித் திருப்பிய நாள் 12/88

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

㊿

தமிழ்நாடு அரசு

PWD துறை

அரசாணை எண்.
~~மு. கோப்புத் தாள் எண்.~~ A 70-1

அச்சகம்
~~பலவகை~~

நாள் : 16 2 1889

டிக்கவோ கண்டபடி கையாளவோ கூடாது

4 5 sheets

37 Sandwitch

வண. கா-1—18,006—15-6-87.

Public Works Department.

No 2728C dated 9th August I886. 470-1

MEMORANDUM.

Letter from the Superintending Engineer I Circle No I37 G.L. dated 2nd July I886 requesting to know if the orders contained in Para I0 of "Specifications of duty" forwarded with Chief Engineers Circular No 836 of 30th March I88I regarding Accountants being invariably considered the Managers of the Executive Engineers Offices" are to be condidered as still in force.

Endorsement from the Examiner Public Works Accounts No 284 dated I6th July I886

In the opinion of the Chief Engineer, it should be left to the Executive Engineer of each division to nominate the manager of the office. Para I0 of the specification of the "duties of the cashier" issued with circular No 836 of 30th March 1881, will accordingly be amended by the emission of the words "who is invariably to be considered the manager of the "Executive Engineer's office"

(By Order)

D. McW. Campbell Major R.E.

Dy. Chief Engineer P.W.D.

The Suptg Engineer I Circle
Other Suptg. Engineers
Consg. Archt to Govt.
Supt of Works T.M. Scheme.
Examiner P.W. Accounts.

4701

P.W.D.

No. 836.

Chief Engineer's Circular.

With a view to ensure in future the systematic distribution of Clerical work in both Divisional and Sub divisional Offices the annexed specifacations of the duty of each individual member of the Office Establishments are herewith Circulated for information and guidance.

The sheets should be neatly mounted on boards and hung or otherwise displayed before each man's table space being reserved at foot for the insertion of such additional instructions as the Superintending Engineer or Executive Engineer may consider it desirable to give.

The instructions being necessarily of a general nature are not to be quoted as authority or excuse for neglect, or omission on the part of any clerk for the non-performance of what is clearly his duty though not specially stated in these rules.

In making their inspection of Executive Engineer's offices Superintending Engineers should see that the instructions here given are attended to.

(By Order)

30th March 1881. (Signed) J. Pennycuick Major R.E.

Dy. Chief Engineer D.P.W.

To

Suptg. Engineers.
Supts of Works.
Consg. Archt to Govt.
Genl. Supt. P.W. Stores & Workshops.
Examr P.W. Accounts.

2

Public Works Department.

No 498 D dated 30th August 1887.

4707

MEMORANDUM.

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

3

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 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 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. 496 Dy 30/5/87.

S.Es & certain selected Ex. Engrs asked to express their views with reference to Para 378 of the Code regarding entrusting to accountants responsibility of Compiling divisional Accounts —

4707

4

II Circle.

Mr. Traill approves of the proposed relief to Ex. Engrs in respect of routine matters of account.

Mr. Vincent . is against the proposed relief to Ex. Engrs, which is neither necessary nor desirable

Mr. Rundall S.E. . is for the proposed relief provided that Audit notes are not treated as routine matters —

4

III Circle.

Mr Forbes. is for permitting accountants to reply to Audit notes.

Mr Garret. is for giving effect to the provisions of para 378.

Mr Johnston. is for permitting Accountants to reply to Audit notes & for giving effect to provisions of para 378.

IV Circle.

Mr de Winton. Considers the proposed change neither necessary nor desirable

Col. Dudley S.E. is for permitting only efficient & reliable Accountants to reply to Audit notes on mere routine matters.

V Circle.

Col. Smalley. is for carrying out at once universally para 378

Mr Martin (1). is for carrying out the provisions of para 378.

(2) Mentions the accounts which should be examined & signed by the Ex. Engr himself

(3) Recommends posting to divisions of senior rather than junior accountants.

Col Vibart S.E. is for giving immediate effect to the provisions of the para.

VI Circle

Mr Mitford. approves of the proposed relief to Ex. Engr

Mr Hughes. Considers that the proposed relief is not advisable

Col Pennycuick S.E. — is for carrying out the provisions provided that it be done thoroughly & not limited to matters of routine.

Consq. Actht. approves of the proposed relief to Ex. Engrs.

1887.

P. W. DEPARTMENT.

Current No. 6431 & 5864

From The Supdg: Engr: I Circle

No. 1036 G.D. / 1213 G.D.

ENCLOS.— Nil / 1

Dated 21 July / 8 August 1887

Received 28th July / 17th August 1887

SUBJECT.

A. Rungarow, Accountant — forwards copy of the Godavari Eastern Division officer's letter to the Examiner P.W. Accts reg: the delay caused by — in the submission of certain pension papers.

DISPOSAL.

No. 2780 Dated 18th August /87

To C/

Please say whether you took any, and, if so, what action on the Executive Engineer's letter d/ 20th July 1887.

(Sd) W. L. C. B.
17.8.87
Tow.

18/8

24/8

4701

PENSION DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following papers:—

From the Superintending Engineer, 1st Circle, dated 29th Decr. 1886, No. 2328.

Certificate and Report from the Examiner of Public Works Accounts, dated 17th May 1887, No. 947 A/R

ORDER THEREON 24 June 1887, No. 775

Under Sections 106 and 121 (b) — of the Civil Pension Code (6th Edition), the Right Honorable the Governor in Council is pleased to grant to Peddada Atchutaramudu, late Lock Lascar, Navigation Establishment, Godavari Eastern Division, an Invalid pension — of Rupees (3 „ „) Three per mensem payable at Cocanada from the date of his relief from duty — in consideration of his qualifying Inferior service of over thirty years, — ~~months, and~~ — ~~days.~~

2. There has been a very long delay in the submission of this case to Government. The Executive Engineer states that the accountant is chiefly responsible for it. The Government, however, hold that it is with the E cutive Engineer himself that the blame principally lies as it is his du to see that his subordinates do their work promptly. They trust that similar delay will not occur again, and they consider that the Executi Engineer should punish his accountant if he has not already done s

(True Extract.)

H Allmut.

~~Ag.~~ Under Secretary to Government.

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To the Accountant-General, with Register.
„ Examiner of Public Works Accounts.
„ Public Works Department.
„ Superintending Engineer, 1st Circle.
„ ~~Collector of~~

J.G. 16/6

No 1800 w a/ 6th July 1887

B

PWC No 4856

Govt. of (188) Madras.

(7)

PENSION.

To

The Accountant-General,

&c., &c., &c.

Recorded

2. The Supg Engr will report what action has been taken with reference to para 2. attention is invited to Code para 310

Recorded.

2. The S. E. will report what action has been taken with reference to para 2 - attention is invited to Code para 310 -

27.6.87

30/6/87

Dated

Despd.

R 27.6.87

G.O.,

Granting

No 1800 w a/ 6th July 1887

S. E. I Circle

S. E. I C

Exr. P. W. Accts

Exa. P. W. A.

1/7

28.6.87 R. 2.7.87

12/7

Enclosure No: 1 of letter No: 35 W. dated 12-7-87

4707

COPY OF LETTER FROM THE EXAMINER P.W. ACCOUNTS MADRAS, TO THE UNDER SECRETARY TO GOVERNMENT PENSION DEPARTMENT, NO. 212 X. DATED 4TH JULY 1887.

WITH REFERENCE TO PARA 2 OF G.O. PENSION DEPARTMENT NO.775 DATED THE 24TH JUNE 1887, I HAVE THE HONOR TO STATE THAT DIVISIONAL ACCOUNTANTS ARE UNDER THE ORDERS OF THE EXAMINER OF P.W. ACCOUNTS, WHO ALONE HAS THE POWER OF PUNISHING THEM.

2. AT THE TIME WHEN THE REPORT ON THE PENSION APPLICATION WAS BEING PREPARED TO GOVERNMENT, I HAD NOT CONSIDERED THE ACCOUNTANT'S EXPLANATION REGARDING THE DELAY IN QUESTION. ON A CAREFUL CONSIDERATION OF THE WHOLE CASE, AND SETTING ASIDE ALTOGETHER THE QUESTION OF THE RESPONSIBILITY OF THE EXECUTIVE ENGINEER FOR PERSONAL SUPERVISION OVER THE WORK OF HIS OFFICE, I WAS NOT SATISFIED THAT THE BLAME WAS BROUGHT HOME TO THE ACCOUNTANT, AS DISTINGUISHED FROM OTHER SUBORDINATES IN THE EXECUTIVE ENGINEER'S OFFICE, AND I THEREFORE RECORDED THE PAPERS WITHOUT PREJUDICE TO THE ACCOUNTANT. I REGRET THAT THE NECESSITY OF MENTIONING THIS WAS OVERLOOKED WHEN THE PAPERS WERE FORWARDED.

(TRUE COPY.)

G. E. Jatter

SUPT. CORRESPONDENCE BRANCH.

12/7

12/7

8

E 1
PW 5365/87

4701

[C. No. 2.]

N.B.—In any future communication on this subject, the number and date of this letter should be quoted.

No. 35 W.

From Major C. H. P. Christie R. E.
~~The~~ EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,
Public Works Department.

Madras, 12 July 1887.

Sir,

Adverting to para 2 of G. O. No. 1800 W. dated 6th. July 1887, I have the honor to forward herewith, a copy of this Office letter No. 212 Y. dated 4th. July 1887 to the address of the Under Secretary to Government, Pension Department.

I have the honor to be,
Sir,
Your Most Obedient Servant.

Major R. E.
Examiner P. W. Accounts Madras.

9

Encs: One

A.P. 12/7.

12/7

B-No. 1800 W. 6 July 1887.

No 1955 W. 21st July/87

B

PWC No 5365

(14)

Recorded in
Recorded in
Contn. of G. O.
Contn. of G. O.
No. 1800 W of
No. 1800 W of
6 July 1887
6 July 1887

14.7.87

14/7/87

From,

The Examiner P. W. Accounts

Madras.

To,

The Secretary to Government

P. W. Department.

No. 35 W

No. 1955 W of 21st July/87

Dated 12 July 1887.

Recd. 13

S. E. I C. Des 22/7

S. E. I C.

Enclo. 1.

P. Atchutaramudu, late Lock Lascar. Regarding the delay in the disposal of the pension papers of------

O. 14.7.87.

22/7

No. 1036 G. D.

470-1

FROM

THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DOWLAISHWARAM, 21st July 1887.

Despd. 22nd July 1887

Pension Dept. - Pr. G.O. No. 1800 W 6/7/87.

SIR,

With G. O. No. 1800 W dated the 6th July 1887, I have the honor to state that on the receipt of G.O. No. 775 dated the 24th June 1887, the Executive Engineer Godavari Eastern Division was requested to communicate with the Examiner so that he might take fitting notice of the conduct of the Accountant A Rungarow. The Divisional Officer will now be requested to send me a copy of his letter to the Examiner on the subject and it will on receipt be submitted to you for information.

I have the honor to be
Sir,
Your Most Obed.t Servant
C. Pevatt
Superintending Engineer
First Circle

JK

6.

4701

12

EXAMINER
No. 353
19 AUG 1887
ENCLOSURES
P. W. ACCOUNTS

E. 2

P.W.C. No. ~~5884~~ 5829

FROM G. J. Walch Esquire
~~THE~~ SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO 1461

THE CHIEF ENGINEER
PUBLIC WORKS DEPARTMENT.

DATED 21st
DESPATCHED 22nd } July 1887
RECEIVED 28

No. 10369 · D

ENCLOSURES. Nil

SUBJECT.

Late Accountant Godavari Eastern Dn. Informs that a copy of the Divisional Officer's letter to the Examiner regarding the conduct of the —— will be submitted.

K.O. till receipt of [illegible] report

WCW 29.7.87

1/1003 G. D/87

No. 69 — 29/7/87

Godavari Eastern Division Office
Dowlaishweram 20th July 1887

470/1

From
The Executive Engineer
Godavari Eastern Division

To
The Examiner
Public Works Accounts
Madras

Enclosures
1 Letter of Accountant Rungarow d/16-3-87
1 Letter of Head Clerk Kristnarow d/23-3-87
1 Letter of Clerk Bramniah d/23-3-87

Sir

With reference to P.M.G. No 775 dated 24th June 1887 I have the honor to state that I am ordered by the Superintending Engineer 1st Circle to communicate with you, that you may take fitting notice of the conduct of Accountant Rungarow, whom I considered answerable for delaying the pension applications of lascars Pathula Ramaswamy, Padala Ramanna, Peddada Atchutaramudu & Ansury Hamarazu alias Potanna

2. From enquiries and documents I ascertained that the Clerk whose duty it was to prepare pension applications was transferred from being under the immediate orders of the Accountant to the Head Clerk Mr Hughes in May 1886.

13

3. Upto November both this Clerk and the Head Clerk state & I believe they really did think, that Rungarow was going to complete the disposal of these applications

4. Rungarow's explanation was that he had given over this Clerk to the Head Clerk & (he told me) that as he was not on speaking terms with the latter he gave

13

him

him no special information.

5. The explanation I considered certainly impudent and evasive, & if the Deputy Examiner had not been then coming I should, although I had only just arrived in this Division, have brought to your notice the extremely unsatisfactory state to which Rungarow had brought this Office & requested his instant removal.

I have the honor to be
Sir
Your most obedient servant

(Signed) J E Paul
Executive Engineer,
Eastern Division,
Godavari.

(True Copy)

Paul
Executive Engineer
Eastern Division
Godavari.

470-1

To accompany
No 1213 (Ir) 8
from the Deputy
the Circ
Engr

14

EXAMINER
No. 333
AUG 1887
ENCLOSURES
P. W. ACCOUNTS.

To accompany letter
No 1213 (G.D.) 8th August/87
from the Supdg Engineer
1st Circle to the Chief
Engineer D.P.W.

6624

NO. 1213 G.D.

FROM
G. T. Walch Esqr
~~THE~~ SUPERINTENDING ENGINEER
FIRST CIRCLE.

4570

TO
THE CHIEF ENGINEER
PUBLIC WORKS DEPARTMENT.

DOWLAISHWARAM, 8th August 1887
Despd 10th

Encl.
1 Copy of Eastern Dn Offrs letter to the Examr PWA No 69 d/ 20/7/87.

SIR,

With reference to my letter No 1036 G. D. dated the 21st July 1887 I have the honor to forward herewith copy of a letter addressed by the Executive Engineer Godavari Eastern Division to the Examiner of P. W. Accounts regarding the delay caused by A Rungarow accountant in the submission of certain pension papers.

I have the honor to be,
Sir,
your most obedient St
G. T. Walch
Supt Engineer 1st Circle

15

B No: 1955 W: 21.7.87
" 1800 W: 6.7.87.

No. 2780 C of 18th August /87

EXAMINER No. 353 18 AUG 87 ENCLOSURES 2 P.W. ACCOUNTS.

To C

Please say whether you took any, and, if so, what action on the Executive Engineer's letter dated 20th July 1887.

17.8.87

D.W.

No. 476 d/23/8/87
Encl. 2

To W.

Please see my No. 35 W. dated 12th. July 1887, forwarding copy of my letter to the Under Secretary to Government Pension Department, No. 212 X. dated 4th. July 1887. No further action was taken on receipt of the Executive Engineer's letter of 20th. July 1887, No. 69.

Recorded

Recorded 27/8/87

C. 25.8-87

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(5)

5524

From
G. J. Walch Esqre
Supdg. Engineer 1st Circle

To
The Chief Engineer
D.P.W.
Madras.

Dated 8th
Desp'd 10th
Recd
} August 1887

No 1213 G.D.

Encl. 1

Subject

A. Rungarow
Accountant

Forwards copy of the Godavari Eastern Division Officer's letter to the Examiner P.W.A. regarding the delay caused by in the submission of certain pension papers.

4701

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

Read—the following letter from Colonel R. C. B. PEMBERTON, R.E., Secretary to the Government of India, Public Works Department (General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 2nd September 1887, No. 1721 G. :—

I am directed to acknowledge receipt of your No. 1147 W., dated 26th April 1887, with which you submit the estimate of establishment considered to be necessary under present conditions as to Work and Grants, for the Madras Public Works Department, together with the statement comparing this estimated cost with the cost brought out by charging Works and Revenue with the established percentage charge, as called for in this office No. 283 G., dated 5th February 1887.

2. It is observed that the total estimate of establishment amounts to Rs. 21,09,608 which is Rs. 4,13,740 in excess of the cost brought out by charging the establishment percentage on Works and Revenue. In regard to this excess it is stated in paragraph 3 of your letter under reply that the Madras Government is not influenced by considerations of present strength in maintaining so large an establishment, that this is shown by the fact of the estimate being $3\frac{1}{2}$ lakhs less than that of the year 1886-87, and that His Excellency the Governor is satisfied that no further reductions can be made; that the estimate is approximately the same as that sanctioned in 1881 as the normal cost of establishment in Madras, and that the necessity for this establishment has been repeatedly insisted on in the voluminous correspondence referred to by you, and practically admitted by the Government of India.

3. In regard to this explanation I am to observe that the reduction in this estimate as compared with that of the previous year is almost entirely in temporary establishment, for which a grant of Rs. 3,00,000 was provided in the year 1886-87; and that this temporary establishment was entertained principally for works for which special grants had been provided up to the end of that year, that is to say for the tanks and for drawing up new projects. Such reductions, I am to remark, are necessary in times of restricted outlay, and in no way indicate one way or the other whether the permanent establishment is moderate or not. In regard to the comparison drawn with the establishment sanctioned in 1881, I am to observe that the correspondence referred to, so far as this Government is concerned, had regard almost entirely to the question of the scale of Engineering establishment; and the Government of India is fully prepared under this head to admit that, so far as circumstances remain as represented in that correspondence, establishment of this class should not be reduced. As, however, the estimate submitted is so largely in excess of that which, according to the usual standard, is considered sufficient, it has been found necessary to examine carefully the present circumstances of the Engineering establishment and to analyse the estimate under other heads in order to suggest for the consideration of the Madras Government the direction in which reductions may possibly be made.

4. In regard to the Engineering establishment it is observed that the original number, 81 Executive and Assistant Engineers, is still maintained; but by comparing in detail the present divisions with those of 1881 it is observed that, while three

new divisions, the Godávari central, the Nílgiris, and Presidency Workshop have been formed, six, as shown in the margin, have dropped out. If the number of Engineers provided for the new divisions and those dropped out be allowed for, there should have been a net reduction of eight officers. The projects included under each of the A to D Project divisions are enumerated in Madras letter No. 1697 W., dated 9th July 1881, and it should be explained whether or no provision is still included for those or similar projects under other divisions, and if so, how far there is any likelihood of funds being provided for these projects in the next five years.

Salem division.
A Project division.
Sangam project.
B Project division.
C ,, ,,
D ,, ,,

5. Under upper sub-establishment it is observed that the original number of 185 is maintained, whereas allowing for the difference between new and old divisions as in the preceding paragraph, the numbers should have been reduced by ten men. I am to request that this matter may be similarly explained. Further I am to point out that the staff of upper subordinates is on a much larger scale than that allowed in any other province, the average for each division being seven in Madras against two in the North-West Provinces and five in Bombay. In some divisions, it would seem, there can be no question that the number is very large: thus there are two with 12 upper subordinates, one with 11, three with 9, four with 8, and so on. On the other hand the number of lower subordinates is very small as compared with provinces of the Bengal Presidency. The attention of the Madras Government is invited to this matter, and it is requested that the necessity for this large staff of upper subordinates may be explained, and that it may be stated why the less expensive agency of lower subordinates should not to some extent be substituted as in Upper India. Such a substitution could be made by degrees without any sudden reduction. In drawing attention to this matter I am to observe that this question does not appear to have been raised in the previous correspondence; it was observed by the Madras Government in its No. 2277 W., dated 1st October 1880, paragraph 40, that "the number (of upper subordinates) which has been strictly decided on the known requirements of the several divisions calls for no remark"; and the number so recommended appears to have been accepted without further question: some further inquiry therefore, I am to say, seems at the present time necessary.

6. Strictly speaking the Government of India has no concern with the other classes of establishment included in the estimate (except the Accounts staff which is noted on below) unless their salaries exceed Rs. 250. But under present circumstances it is considered desirable to draw attention to an apparent excess in certain classes. An analysis of the office establishment comparing the present scale with that of 1881 and that previous to 1881, which is given in the appended statement, seems to show that there has been a general increase in this branch of establishment of late years, and also that the office establishment attached to divisions and sub-divisions is now on a very large scale in numbers and in cost. It is to the latter point that the Government of India would draw special attention. In addition to the large establishment provided for the several divisional offices it is observed that sub-divisional and detached offices have each their own establishment, and that even overseers are provided with clerks. Amongst the divisional offices that of the Presidency, the Godávari and Kistna, the Consulting Architect's, the Kurnool, and the several Workshops divisions all attract attention by their large office establishments. I am to suggest that the question of reducing these establishments might be taken up by the Madras Government, and that the necessity of detached offices and overseers' clerks outside the divisional and sub-divisional office establishments might be considered.

7. I am also to draw attention to the following remarks regarding the staff of accountants of the Madras Presidency and the clerical establishment of the Examiner's office. The number of accountants (58), including two temporary men for test audit work, sanctioned in Public Works Department letter No. 867 G, of 4th May 1887, was based on the requirements of 29 divisions including Coorg; as it appears that the number of divisions including Coorg has now been reduced to 27,

4707

a proportionate reduction in the staff should apparently be made and a revised scale submitted for sanction. In regard to the clerical establishment of the Examiner's office, I am to say that both number and cost appear excessive as compared with other provinces; moreover it is known that, under the special arrangements for 5th-grade accountants, the Madras Government has a larger number of accountants than allowed by rule, although at the same cost, and the extra men so obtained are almost wholly employed in the Examiner's office. Thus, instead of some 14 accountants, the Examiner's office has 27 or 28, which with the clerks bring up the strength of the establishment to the very high figure of at least 90 men. It is understood that one reason for collecting this very large establishment has been to reduce the accounts work in every possible way in the divisional offices and to throw it upon the Examiner; but it is observed that this has not tended to reduce the establishments in the divisional offices which, as pointed out in the preceding paragraph, are very large. I am to point out that, in the opinion of the Government of India, the establishment in the Examiner's office is susceptible of considerable reduction without practically impairing the efficiency of the office.

8. I am to request that an early reply may be given in regard to the questions raised in paragraphs 4 and 5 of this letter; and that the possibility of reduction in accordance with the suggestions of paragraphs 5 and 6 may be taken into serious consideration by the Madras Government, the result being in due course reported for information.

ENCLOSURE.

Table B.

—	PRIOR TO 1881.				SCALE OF 1881.				PRESENT SCALE.			
	No. of units.	No. of men.	Total cost.	Average per man.	No. of units.	No. of men.	Total cost.	Average per man.	No. of units.	No. of men.	Total cost.	Average per man.
Chief Engineers' offices ..	1	32	2,433	76	1	32	2,433	76	1	42	3,085	73
Joint Secretary's office ..	1	27	1,180	44	1	27	1,180	44	1	31	1,495	48
Superintending Engineers' offices.	3	33	1,240	38	6	72	2,631	37	6	84	4,161	50
Presidency Division office ..	1	8	273	34	1	16	485	30	1	17	555	32
Godávari and Kistna office ..	1	16	546	34	1	20	646	32	1	23	751	33
Consulting Architect's office.	1	6	270	45	1	6	270	45	1	11	503	46
Public Works Store's office.	1	9	305	34	1	9	305	34	1	9	465	52
First-class divisional offices.	6	48	1,638	34	7	63	2,086	33	8	72	2,384	33
Second-class divisional offices.	8	64	2,024	32	9	72	2,277	32	8	66	2,111	32
Third-class divisional offices.	2	16	441	28	5	40	1,102	28	3	25	686	27
Sub-divisional office ..	40	80	1,240	15	50	100	1,550	15	66	132	2,072	16
Detached Officers' offices ..	40	40	700	18	88	88	2,200	25	75	75	1,875	25
Overseers' offices	..	..	..	..	92	92	1,610	17	92	92	1,610	17
Examiner's office clerks ..	1	30	1,202	40	1	36	1,522	42	1	63	2,245	35
Presidency Workshop office.	..	..	..	..	..	..	..	..	1	15	408	27
Kurnool division	..	..	..	..	..	..	..	..	1	13	437	33
Nílgiri	..	..	..	..	..	..	..	..	1	9	509	56
Dowlaishweram Workshop office.	..	..	..	..	..	..	..	..	1	17	251	15

ORDER—dated 4th October 1887, No. 2610 W., Public Works.

The Government of India will be addressed in reply to paragraphs 4 to 6 of the foregoing letter.

2. Meanwhile Superintending Engineers will report on the following points :—

(1) Whether it would be practicable to substitute a certain proportion of lower for upper subordinates, and if so, to what extent the substitution should be carried out in each division of the several circles.

(2) Whether any reductions are feasible in existing sub-divisional establishments.

(3) Whether it is necessary to provide detached officers and overseers with clerks. If it is considered necessary, the reasons for such conclusion should be stated.

3. The question as regards possible reductions in division office establishments has already been fully considered,—*vide* Proceedings, No. 988 W., dated 15th April 1886, and No. 751 W., dated 11th March 1887. Superintending Engineers will, however, continue to give the matter their careful attention, and will bring to the notice of the Government such reductions as may from time to time appear feasible.

4. The Chief Engineer for Irrigation will report on the subject of the latter part of paragraph 4.

5. Paragraph 7 of the letter from the Government of India will be referred to the Examiner, Public Works Accounts, for careful consideration and report.

(Here enter No. 2611 W., dated 4th October 1887).

(True Extract.)

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

To Superintending Engineers.
To the Consulting Architect to Government.
" Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.

LETTER—to the Secretary to the Government of India, Public Works Department, dated Ootacamund, 4th October 1887, No. 2611 W.

I am directed to acknowledge the receipt of your letter, No. 1721 G., dated 2nd September 1887, relative to the estimate of establishment considered necessary for the Madras Public Works Department.

2. In reply to the observations in paragraph 4, I am directed to state that appendix A to this office letter, No. 1697 W., dated 9th July 1881, included thirty divisions, while appendix D to my No. 1147 W., dated 26th April 1887, shows twenty-seven divisions as now existing. The present number is therefore three less than that of 1881, but this reduction is more apparent than real as regards executive staff. Owing to the reduced grant for establishment allotted for 1887-88, it was found necessary at the close of 1886-87 to double up several divisions for purposes of office and accounts work, but with respect to construction some of the amalgamated divisions virtually remain two separate divisions. Thus, the Ganjam division includes the Rushikulya project, which is under a separate Executive Engineer, as well as the works on one large zemindari estate and several smaller ones, lately taken over from the Court of Wards; the Kistna Eastern division requires an additional Executive Engineer and an Assistant for charge of the important works in the recently closed Gudiváda division, and the Periyár division has just been opened. It may be said, therefore, that there are still thirty executive charges, while in addition there are four parties of the Tank Restoration Scheme, each of which requires an Executive or Assistant Engineer, and also the head office of the Scheme, to the charge of which an Executive Engineer has been posted in lieu of the Superintendent of Works formerly allowed. It will thus be seen that the requirements of the department, with respect to executive staff, have increased rather than decreased since 1881.

3. It may be argued that tank restoration being outside the ordinary work of the divisions, should be provided for by the appointment of temporary officers, but it is intimately connected with the work in the divisions. It is advisable to employ on it officers who are experienced in tank irrigation, and, as each river basin taken up by a Tank Restoration Survey party is taken out of the hands of the divisional officer and thus virtually reduces the extent of his charge, it allows of the employment of some of the general staff of the department on this work. The work moreover must take so many years to complete that it cannot be considered temporary.

4. With reference to the latter part of paragraph 4 of your letter, I am to state that a further report will be made regarding the projects formerly included in the late A to D Project divisions, but meanwhile I am to invite attention to this office letter, No. 1878 W., dated 26th July 1886, giving a brief retrospect of the work done by those divisions up to the time of their closure, and intimating what had been, and what was intended to be, done with respect to the several projects.

5. The point raised in the first sentence of your paragraph 5, relative to the upper subordinate establishment, appears to be sufficiently answered in my paragraph 2 above. If the number of executive divisions be taken as thirty instead of twenty-seven, the average number of subordinates in each division would be reduced to six. That the average is higher in Madras than in Bombay and the North-West Provinces can only be explained by once again recurring to the different conditions of this Presidency; the large area covered by executive charges, the scattered nature of the works, and consequent difficulty of supervision. The two divisions shown in appendix D to my letter of 26th April last, as having twelve subordinates each, are Coimbatore and Madura. The former is of very large area, and includes the old Salem division and the Barur project. The Madura division has a large staff at present because in it are going on the construction of the Vaigai bridge and the Cumbum-Gúdalúr road, two large Local Fund works, which have been handed over to the Public Works Department for execution. Each of these two divisions moreover has a party of the Tank Restoration Scheme working in it. Similarly, the Kurnool division, with eleven subordinates, includes the Kurnool canal and the old Kurnool division, as also a party of the Tank Restoration Scheme. It seems needless to go into further explanation, but the other divisions with nine and eight subordinates are all heavy divisions, covering large areas.

6. The question of substituting lower for upper subordinates will receive careful consideration, and will be reported on hereafter.

7. With regard to divisional office establishments, I am to state that the question of effecting economies therein has not been lost sight of by this Government. The matter was carefully gone into in the summer of 1886, in connection with letter from the Finance Committee, No. 1, dated 22nd March 1886. Again, at the close of the year 1886-87, when reduction became imperative owing to the reduced grant for establishment for 1887-88, careful inquiries were made as to the scale of office and inferior establishments necessary for divisions and sub-divisions. Beyond discharging all temporary establishments however, it was not found practicable to effect material economy. Indeed the general complaint was that the divisional offices were as a rule undermanned, and this Government are still receiving applications from various divisions for assistance in the shape of temporary hands. The heavy work entailed on divisional and sub-divisional office establishments is mainly due to the great mass of accounts which must be rendered monthly in obedience to rules laid down by the Government of India. The possibility of reducing clerical and accounts work has received the earnest attention of the Chief Engineer and of this Government, since the beginning of 1884, and numerous suggestions on the subject have been received from officers of the department. With regard to clerical work, several reforms have been effected by the introduction of printed forms, &c., but as regards accounts, the result of nearly every inquiry has been to show that the number of forms, vouchers, &c., cannot be reduced without lessening that amount of control over expenditure which is prescribed by standing orders of the Government of India. The monthly accounts of the majority of the divisions systematically reach the Examiner's office long after due date, and the constant excuse which Executive Engineers make is that their office establishments are too weak to cope satisfactorily with the work. That this subject has received earnest attention will be seen from this office letter, No. 2247 W., dated 12th September 1884, in reply to which the Government of India stated that steps should be taken to increase establishments to admit of punctuality being attained. This has been done in some cases, while in others extension of time for the submission of accounts has been allowed, but the Examiner still reports monthly that a large

number of the accounts are late. In connection with this subject, I am to forward for perusal copies of the proceedings marginally noted, and to state that the question continues to receive consideration. At the present time this Government are inquiring into a scheme submitted by a Superintending Engineer involving important changes in the system of compiling the monthly accounts, but though no great results are likely to be effected, so far as at present can be seen, some of the points which promise to reduce office work will probably before long form the subject of correspondence with the Government of India.

No. 721 W., dated 23rd March 1885.
" 1560 W., " 21st June 1886.

8. With regard to the necessity of allowing clerks for detached officers and overseers, I am to say that a further report will be made, but that without clerical aid it will be impossible for subordinates, most of whom have considerable distances to travel, to devote sufficient time to their field duties.

9. The subject of paragraph 7 of your letter will be referred to the Examiner, Public Works Accounts, for careful consideration, and the result will be reported in due course.

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

Exd. J. Moses.
Spare Copies

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GENERAL.
ESTABLISHMENT.

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated October, 4th.

Recd. *Encl.*

G.O., 4th Oct. 1887, Nos. 2610, 2611 W.

OCTOBER.

Madras Public Works Department

Submitting explanation relative to establishment charges in connection with the —.

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

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.

20TH MARCH 1888, NOS. 916, 917 W., PUBLIC WORKS.

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 „ „ 15th 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.

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.

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

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*) 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.

47D/21

(*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.

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.

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

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

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 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.

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

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.

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 of the abovementioned 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 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

GENERAL.
ACCOUNT.

Govt. of (1888) Madras.

PUBLIC WORKS.

Dated March, 20th.

Recd. *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.

4701

16th February 1889, No. 470 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 15th January 1889, No. 45.

With reference to G.O., No. 2871 W., dated 14th September 1888, directing me to expedite the submission of proposed new forms for exhibiting objectionable expenditure, I beg to state that my view, when putting forward the proposals recorded in G.O., No. 916 W., dated 20th March 1888, was that the revision of the forms should follow rather than precede the experience to be gained by the more careful attention to individual cases which would be secured by making the Provincial objectionable item statement a quarterly instead of a monthly statement, and by reporting objectionable expenditure separately by classes, and I venture to recommend that for the present as regards objections relating to estimate and appropriation the change should be confined to the separation of classes and to the alteration of the period of report and to the slight modification of procedure indicated below, no modification of the forms being attempted at present, unless the proposal made in paragraph 9 is approved in which case it will be necessary to reverse the order of the column "Remarks by Superintending Engineer" and "Remarks by Examiner" on the divisional objectionable item statement form, but this can be done by hand in the existing stock of forms. As soon as it becomes necessary to print a fresh supply of forms, I will submit for approval proposals for revised forms in the light of such experience as may then have been acquired.

2. I venture, however, to point out that the effect of a mere change of forms must, by itself, be very trifling. The utmost that can be expected from a revision of a form is that it shall facilitate the giving, and so make more certain the getting, of the particular kind of information which, according to the class of transaction concerned, is in each case required in order to the satisfactory disposal of individual cases.

3. The essential thing, it seems to me, is, in each case, to get the necessary information, and then having got it, to act upon it, by suitable notice and by the enforcement, when proper, of individual responsibility, for unjustifiable breach or neglect of rule. Experience will, I think, probably show that in each main class the cases ordinarily occurring can be reduced to a few sub-classes, or types, with reference to which it may ultimately be convenient to provide (by modification of the form) for the systematic exhibition of the particular items of information required in each case, and there are certain small changes which will certainly be necessary (*e.g.*, the elimination of the appropriation columns in the estimate irregularity form, and *vice versâ*); but it will, I think, be best to wait until a reprint of the forms is required, as it is possible that other desirable changes may suggest themselves in the meanwhile. The utmost that can be usefully done at present is, I think, to insist that the explanations and information given by the various officers concerned shall be really useful information of a kind on which a reasonable disposal of each case may be based, instead of the absolutely useless remarks which at present constitute ninety-nine per cent. of the explanations of Executive Engineers, &c., and I will, therefore, endeavour to indicate roughly the sort of information that seems necessary.

4. If expenditure is incurred without a sanctioned estimate, *i.e.*, really without competent sanction, the first piece of information obviously required would seem to

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

be the reason why it was necessary to incur the expenditure without proper sanction. I am not prepared to assert positively that this information never is given, but I personally have no recollection of ever having seen it given. The remark actually made by an Executive Engineer in such cases is almost invariably one or other of the following, "Estimate will be submitted shortly," or "Estimate will be prepared as soon as possible," or "Estimate has been submitted for sanction," or "Estimate has been returned and will be resubmitted shortly," or something of that sort, without any reason whatever for commencing work without sanction; whilst the Superintending Engineer's remark is generally "Noted" or "See Executive Engineer's remark," and the order of Government—probably the only one possible under circumstances, unless further information is called for in each case—is generally that the estimate should be submitted without delay, and this, no doubt, would be sufficient, if the order was attended to, or if disregard of it ever came under special notice, but I have known the same remark (for instance "Estimate will be submitted shortly") repeated month after month for perhaps eighteen months, and then perhaps the formula will be changed to "Work nearly completed, estimate is not necessary; expenditure will be sanctioned on the completion report see Code para. 955," and then when the work is completed, it may very possibly take another eighteen months to get the completion report submitted.

5. There are divisions in which irregularities of the kind in question are very rare indeed, but there are others in which they are common and as long as it is found that such remarks will be accepted, and may be repeated with impunity month after month, it is hardly likely that such irregularities will diminish; but if it were quite understood that in every such case every officer concerned must really *justify* his action, or his approval of the action of his subordinates, the irregularities would I think in a very few months be confined to such as are really inevitable and justifiable. If a Superintending Engineer knew that he would certainly be called upon for a sufficient justification of a work commenced without sanction or without appropriation, or of delay in disposing of estimates, or in appropriating funds, for works the commencement of which had been approved by himself, whether before or after the fact, he would take care to get sufficient explanation from Executive Engineers and to get it promptly and the latter would do the same by sub-divisional officers; and Executive Engineers and sub-divisional officers would soon find out what is considered by Government a sufficient justification and they would act accordingly. It would probably give a good deal of trouble for a short time, but after a few months, it should give none at all, for the cases are probably very few indeed in which works really need be commenced without estimate or appropriation or in which a delay of more than a month or two in removing the objection is really inevitable. There are hardly any works so emergent as really to require the setting aside of rules; and when a really emergent work must be, and is commenced in anticipation of sanctioned estimate, the case will generally be one in which a carefully prepared estimate is out of the question and a good deal of unnecessary trouble and delay would probably be avoided by possibly recognizing that, in such cases, elaborate criticism or review of the details of the estimate is useless and out of place, and that if the estimate is returned for revision, three or four months after the work has been begun it will probably find the work already too far gone for attention. I submit that the proper course in such cases will generally be to accord, or obtain, some sort of sanction, and to appropriate funds, as speedily as possible, *on the best information immediately available.*

6. In dealing also with excesses over estimate and appropriation—as distinguished from cases of commencement without estimate or appropriation—much of the delay is, I think, due to undesirable striving after completeness and exactness. Thus it is not at all an uncommon remark that a further appropriation of funds will be applied for when the exact amount to be spent in the year is known, which is exactly tantamount to saying that the application will be made when it can no longer be of any use, or if the excess is on a component work of the estimate for some considerable scheme, all action will be deferred until a complete revised estimate can be submitted for the scheme as a whole, instead of revising individual estimates, and obtaining competent sanction to the revision, as the necessity arises, drawing for the purpose upon the

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provision for unforeseen requirements, or upon known or anticipated savings on other works, as may be proper in the circumstance of each case. The result in the latter class of cases is not only that dozen of works have to be reported as objectionable month after month for a year or two years or perhaps longer, but that, probably, the ultimate revision of the estimate as a whole is made more difficult, and further delay caused by the accumulation of work, the estimate having eventually to be taken up all at once, whereas it might have been revised bit by bit, as the necessity became apparent in respect of individual works.

7. Then, in the matter of irregularities as to appropriation, judging from the replies commonly given, I am disposed to think that some Executive Engineers and some SuperintendingEngineers make it a practice to deal with these matters periodically, instead of dealing promptly with each case, as it arises, and the explanation to be required from officers concerned should, I think, be information which would admit of checking such a practice.

8. As I have said above, it is probably impossible at present to indicate exhaustively all the different points on which information would be necessary to admit of a proper disposal of all the different kinds of irregularities, but the disposal of these matters would at any rate be facilitated if the items of information noted below were required and given in the several main classes of cases :—

By the Executive Engineer.	By the Superintending Engineer.
A.—In cases of want of sanctioned estimate.	
Authority and reasons for commencing work in anticipation and date of commencement.	Definite expression of approval or disapproval, and, if the latter, orders given.
Probable total cost and duration of the actually emergent portion of a work according to the best information immediately available.	
Whether a detailed estimate can or cannot be submitted before completion, and if not, why not; and if yes, the probable date of submission.	Definite expression of concurrence or the reverse, or of approval or otherwise of date proposed for submission of estimate.
The date of receipt of estimate from sub-divisional officer (if received) and explanation of delay, if any, in submission of estimate by sub-divisional officer to Executive Engineer or by Executive Engineer to Superintending Engineer and date of submission to Superintending Engineer if submitted.	Definite opinion as to sufficiency of justification for delay, if any, and statement of action taken by the Superintending Engineer or explanation of delay (if any) in disposal.
If the estimate has been, or will be, returned to sub-divisional officer for revision, or further information, such a statement of reasons for the action taken as will enable superior authority to judge of the necessity and usefulness of the delay, under the circumstances of the case, *i.e.*, in the presumed emergency which justified the commencement of the work without sanctioned estimate.	Definite approval or disapproval, and if the latter any order given. If the estimate has been or will be returned by the Superintending Engineer to Executive Engineer, a similar explanation of the necessity of the delay.
B.—In cases of excesses over estimate (actual or prospective).	
Probable ultimate excess, according to the best information available, and probable further duration of work, and definite expression of opinion (with reasons) as to whether it is necessary or desirable to revise the estimate in detail, or whether the anticipated ultimate excess should be dealt with on completion of work and submission of completion report.	Definite expression of concurrence, or the reverse and if the latter any order given.
Action if any taken towards preparation of revised estimate, and probable date of submission, or actual date if submitted, with explanation of delay if any.	Definite opinion as to justification of delay, if any, and statement of action taken; or explanation of delay in disposal, if estimate has been received.

By the Executive Engineer.	By the Superintending Engineer.
C.—Excess over quantity, rate or cost of items of estimate.	
1. *If the excess is in the quantity* the probable ultimate quantity and cost of the item, and if the probable ultimate cost is in excess of estimate for item, treat as excess of cost and give information accordingly (see 3). 2. *If the excess is in the rate*, state whether the excess rate is likely to continue, and if so the probable ultimate cost of item, and if in excess of estimate, treat accordingly (see 3). 3. *If the excess is in estimated cost, actual or prospective* (*see* 1 *and* 2), state probable ultimate excess and probability or otherwise of compensating saving on other item, and if an ultimate excess over total estimate is probable treat accordingly (see B).	Definite expression of opinion as to propriety of increased quantities, rate, &c.; also see B.
D.—In case of want of appropriation.	
Authority and reason for commencement and date of commencement. Action if any taken to obtain appropriation with date of any application made, and explanation of any delay.	Definite expression of approval or disapproval, and if the latter any order given. Definite opinion as to sufficiency of justification of delay if any. Action taken (into dates) by the Superintending Engineer in any application received, with explanation of any delay.
E.—In cases of excesses over appropriation.	
Explanation of failure to foresee necessity for increased appropriation, and to provide for it in time. Action now taken with date of any application actually made and explanation of further delay if any.	Definite opinion as to sufficiency of justification. Do. do. do. Action taken (with date) by the Superintending Engineer and explanation of any delay in disposal of any application received.

9. It will, I think, be desirable to arrange that divisional objectionable item statement shall, in future, come to the Examiner *through the Superintending Engineer*, instead of coming with the monthly accounts, and then being sent by the Examiner to the Superintending Engineer for remarks. The present plan involves great and inevitable delay in obtaining the Superintending Engineer's disposal, so much so that the Superintending Engineer's remarks are seldom or never received in time for submission to Government with the Provincial objectionable item statement, and as far as I can see, it has no compensating advantage.

10. When the objectionable item statement comes to the Examiner it should, I think, already contain the Superintending Engineer's remark or disposal on each item, and it should, I think, be understood that, as far as he is competent to do so, the Superintending Engineer should really *dispose* of or *settle* the several items, provisionally at any rate. Thus, if a work is begun without estimate, or if having been begun on a duly sanctioned estimate the estimate has been exceeded, and the Superintending Engineer is satisfied that the circumstances justify the commencement and continuation of the work, that the total expenditure will be within his powers of disposal, and that everything is being done that can be done to expedite the submission of the estimate, or whatever may be necessary for the complete removal of the objection, he might name limits of time and expenditure within which, though the objection could remain, no further explanation of justification would be required in subsequent months. If, on the other hand, the Superintending Engineer considers that the work should not be continued, he should order it to be stopped pending completion of necessary formalities. And if the matter is not one of which the Superintending Engineer can dispose himself, he should, I think, submit a definite issue or proposal for the

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orders of Government, with all information and particulars necessary to enable Government to make a definite disposal, either finally or for a time. Objectionable items would thus be divided (under each head) into two classes, new or original items appearing for the first time in the statement and items continued or repeated from the previous statement, the latter being for convenience entered separately month by month according to age. As regards the former, full explanation, information, justification, &c., would be required for each item, but as regards the latter a word or two to show that the work has been stopped (or ordered to be stopped) as directed, or that the expenditure is within the limits provisionally assigned as per previous disposal.

11. The appropriation of funds is not an operation in connection with which delay in taking necessary action is admissible, and the power of sanctioning, as it were, the continuance of the irregularity, within stated limits of time and expenditure, would of course be confined to irregularities in respect of estimate. This power would also be limited to cases within the competence of the Superintending Engineer, and it would always be open to the Examiner to include any item in the quarterly report to Government.

12. The practice of classifying and arranging items in the objectionable item statement according to main heads and sub-heads, &c., of account classification might, I think, be dropped, as useless. All that is necessary is that each work named shall be identifiable, and it will give less trouble, besides being otherwise more convenient, if the classification is confined to the separation of original items from repeated items, and to the division of the latter according to the months in which the objections first arose.

13. With reference to the proposal that the quarterly reports to Government regarding different classes of irregularities should be submitted at different times, I would propose for the report of overdue completion reports the 1st of January, April, July and October, for the report of irregularities in respect of estimates the 1st of February, May, August and November, and for the report of irregularities in respect of appropriation the 1st of June, September, December, February and March, February being an extra month with reference to remarks at the end of para. 5 of the Government of India letter (No. 312 A.G., dated 31st August 1888) printed with G.O., No. 2871 W., dated 14th September 1888.

14. I hope to be able to submit a first report regarding overdue completion reports some time during the current month, but owing to the large number of completion reports overdue when the matter was first taken up, it has been very difficult to collect the required information, and it will hardly be possible to submit the reports until late in the month, a copy of the form in which I propose to submit the report is enclosed.

15. The proposals now made may be briefly summarized as follows:—

(1) No present changes to be made in the form in use beyond the adoption of the proposed form for report of overdue completion reports and the transposal of the columns "remark by Superintending Engineer" and "remarks by Examiner" if the proposal made in para. 9 is approved.

(2) The quarterly reports for the different classes of irregularities to be submitted to Government on the dates proposed in para. 13.

(3) The divisional objectionable item statement to be sent to the Examiner through the Superintending Engineer instead of directly with the accounts as at present.

(4) Superintending Engineer to *make a real disposal* whenever possible (see para. 11) instead of merely passing remark, or when he cannot do this, to submit a definite issue on which Government can make a real disposal.

(5) The classification of items in the statements (divisional or provincial) to be confined to separation of new items from old items, the latter being further sub-divided according to months of origin; no classification by main and sub heads, &c., of account being required.

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(6) Commencement and continuation of work without estimate or appropriation, or in excess of the same to be confined to cases of real necessity, and full explanation, information, justification, &c., to be in every case given and required in accordance more or less with the suggestions and indications in para. 8, without however delaying the submission of the statements, supplemental information being submitted afterwards when necessary.

(7) Disposal in each case to be promptly made on the best information immediately obtainable, no accumulation being allowed for simultaneous disposal, whether periodically or otherwise, and no attempt being made at a degree of completeness and exactness usually unattainable in emergencies such as can alone justify the irregularities in question.

From the Officiating Under Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Calcutta, 9th February 1889, No. 41 A.G.

I am directed to invite attention to Public Works Department letter, No. 312 A.G., dated 31st August 1888 and subsequent reminder, requesting to be furnished with copies of the revised forms of quarterly objectionable item statements and to inquire when they may be expected.

ORDER—dated 16th February 1889, No. 470 W., Public Works.

His Excellency the Governor in Council concurs generally in the views expressed by the Examiner, Public Works Accounts, in his note above recorded, and authorises the adoption from the 1st April 1889 of the proposals summarized in para. 15.

2. With regard to para. 9 and items (3), (4) and (7) of para. 15 the Government direct that objectionable item statements should on no account be delayed by Superintending Engineers with the object of obtaining further information from Executive Engineers respecting any item. In such cases the further information required should be called for, and the statement should be transmitted to the Examiner with a note to the effect that the Superintending Engineer's final opinion will follow as soon as practicable. Particular attention is drawn to para. 8 of the Examiner's note showing the nature of the replies which should be furnished by Executive and Superintending Engineers.

3. A copy of these Proceedings will be forwarded to the Government of India with intimation that the forms for exhibiting objectionable expenditure will be revised after some experience has been gained of the results of the new system and when the present stock of forms is exhausted.

(Here enter No. 471 W., dated 16th February 1889.)

(True Extract.)

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

To the Chief Engineer for Irrigation.
To Superintending Engineers.
To the Consulting Architect to Government.
" Examiner, Public Works Accounts.
Exd. A. D. Xavier.
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GENERAL.
ACCOUNT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated February 16th.

Recd. *Encl.*

16th Feb. 1889, No. 470 W.

FEBRUARY.

Objectionable Expenditure

Orders on note by the Examiner, Public Works Accounts, regarding the proposed new forms for exhibiting —.

NOTES.

REFERENCES—G.O., No. 916 W.,
DATED 20TH MARCH 1888.

THIS form will be compiled from the "monthly lists of works on which there has been no expenditure for three months, &c." (Form C. No. 118), after the latter are received back from Executive Engineers with their explanations.

2. There will be a separate list for each Circle, the entries in which will be arranged by divisions, the works under each division being entered in the order of the length of time completed.

3. The lists will be submitted to Government on the 1st January, April, July and October, and will contain all works completed to the end of the preceding June, September, December and March respectively, thus leaving six clear months between the date on which the last expenditure was recorded and the date of the submission of the list to the Government.

4. Works will be brought forward quarter after quarter until settled, so that the list will show all outstandings.

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(C. No. 136.)

———— CIRCLE.

Quarter ending ———————— 188 .

Quarterly list of works completed more than six months, for which satisfactory completion reports have not been received.

No. Dated

Forwarded to the Secretary to Government, Public Works Departmental, General Branch, for orders,

Abstract showing the number of completion reports wanting in each division on the ———— 188 and the length of time overdue.

Division.	Number of months due.						
	6	7	8	9	10	11	12 and more.

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete. *	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8

* *N.B.*—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

Major, R. E.,
Examiner of P. W. Accounts, Madras.

60—24-10-88.

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Genl. Acct.
16 Feb 89 No. 470 W.

[C. No. 8.] 4701 10

GOVT. OF MADRAS. } 1889. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 15th January 1889

OFFICE NOTE No. 45

KEEP-WITH Genl. No.

dated 188 .

To

W.

With reference to G.O. No. 2871 W. dated 14th September 1888 directing me to expedite the submission of proposed new forms for exhibiting objectionable expenditure, I beg to state that my view, when putting forward the proposals recorded in G.O. No. 916 W. dated 20th March 1888 was that the revision of the forms should follow rather than precede the experience to be gained by the more careful attention to individual cases which would be secured by making the provincial objectionable item statement a quarterly instead of a monthly statement, and by reporting objectionable expenditure separately by classes, and I venture to recommend that for the present as regards objecti
relating to estimate and appropri

2,000 - 9-10-88.

the change should be confined to the separation of classes and to the alteration of the period of report and to the slight modification of procedure indicated below, no modification of the forms being attempted at present, unless the proposal made in para 9 is approved in which case it will be necessary to reverse the order of the column "Remarks by Supg. Engineer" and " Remarks by Examiner " on the divisional objectionable item statement form, but this can be done by hand in the existing stock of forms. As soon as it becomes necessary to print a fresh supply of forms, I will submit for approval proposals for revised forms in the light of such experience as may then have been acquired.

2. I venture however to point out that the effect of a mere change of forms must, by itself, be very trifling. The utmost that can be expected from a revision of a form is that it shall facilitate the giving, and so make more certain the getting, of he particular kind of information ich, according to the class of nsaction concerned, is in each case red in order to the satisfactory

disposal of individual cases.

3. The essential thing, it seems to me, is, in each case, to get the necessary information, and then having got it, to act upon it, by suitable notice and by the enforcement, when proper, of individual responsibility, for unjustifiable (breach or neglect of rule. Experience) will, I think, probably show that in each main class the cases ordinarily occurring can be reduced to a few sub classes, or types, with reference to which it may ultimately be convenient to provide (by modification of the form) for the systematic exhibition of the particular items of information required in each case; and there are certain small changes which will certainly be necessary (e. g. the elimination of the appropriation columns in the estimate irregularity form, and vice versa); but it will, I think, be best to wait until a reprint of the forms is required, as it is possible that other desirable changes may suggest themselves in the meanwhile. The utmost that can be usefully done at present is, I think, to insist that the explanations and information given by the various

officers concerned shall be really useful information, of a kind on which a reasonable disposal of each case may be based, instead of the absolutely useless remarks which at present constitute ninety nine per cent of the explanations of Executive Engineers etc., and I will therefore endeavour to indicate roughly the sort of information that seems necessary.

I agree fully

4. If expenditure is incurred without a sanctioned estimate, i. e. really without competent sanction, the first piece of information obviously required would seem to be the reason why it was necessary to incur the expenditure without proper sanction. I am not prepared to assert positively that this information never is given, but I personally have no recollection of ever having seen it given. The remark actually made by an Executive Engineer in such cases is almost invariably one or other of the following, " Estimate will be submitted shortly", or " Estimate will be prepared as soon as possible", or "Estimate has been submitted for sanction", or "Estimate has been returned and will be re-submitted shortly" or something of that sort, without any reason whatever for commencing work without sanction; whilst the Supg. Engineers' remark is generally "noted" or " see Executive Engineer's remark", and the order of Government — probably the only one possible under circumstances, unless further information is called for in each case — is generally that the estimate should be submitted without delay; and this, no doubt, would be sufficient, if the order was attended to, or if disregard of it ever came under special notice, but I have known the same remark (for instance " Estimate will be submitted shortly") repeated month after month for perhaps eighteen months, and then perhaps the formula will be changed to " work nearly completed, Estimate is not necessary; Expenditure will be sanctioned or the Completion Report see Code para 955 ", and then when the work is completed, it may very possibly take another eighteen months to get the completion report submitted.

Certainly

Quite true

Quite true

5. There are divisions in which irregularities of the kind in question are very rare indeed, but there are others in which they are common and

as long as it is found that such remarks will be accepted, and may be repeated with impunity month after month, it is hardly likely that such irregularities will diminish; but if it were quite understood that in every such case every officer concerned must really justify his action or his approval of the action of his subordinates, the irregularities would I think in a very few months be confined to such as are really inevitable and justifiable. If a Supg. Engineer knew that he would certainly be called upon for a sufficient justification of a work commenced without sanction or without appropriation, or of delay in disposing of estimates, or in appropriating funds, for works the commencement of which had been approved by himself, whether before or after the fact, he would take care to get sufficient explanation from Executive Engineers and to get it promptly and the latter would do the same by sub-divisional officers; and Executive Engineers and sub-divisional officers would soon find out what is considered by Government a sufficient justification and they would act

accordingly. It would probably give a good deal of trouble for a short time, but after a few months, it should give none at all, for the cases are probably very few indeed in which works really need be commenced without estimate or appropriation or in which ~~there is~~ a delay of more than a month or two in removing the objection is really inevitable. There are hardly any works so emergent as really to require the setting aside of rules; and when a really emergent work must be, and is commenced in anticipation of sanctioned estimate, the case will generally be one in which a carefully prepared estimate is out of the question, and a good deal of unnecessary trouble and delay would probably be avoided by possibly recognizing that in such cases, elaborate criticism or review of the details of the estimate is useless and out of place, and that if the estimate is returned for revision three or four months after the work has been begun, it will probably find the work already too far gone for attention. I submit that the proper course in such cases will generally be to accord, or obtain, as long as it is found that such

some sort of sanction, and to appro
funds, as speedily as possible on
best information immediately avai

6. In dealing also with exces
over estimate and appropriation —
distinguished from cases of commenc
ment without estimate or appropriat
much of the delay is, I think, due to
undesirable striving after complete
ness and exactness. Thus, it is no
at all an uncommon remark that a
further appropriation of funds will
be applied for when the exact amount
to be spent in the year is known,
which is exactly tantamount to say-
ing that the application will be
made when it can no longer be of
any use, or if the excess is on a
component work of the estimate for
some considerable scheme, all action
will be deferred, until a complete
revised estimate can be submitted
for the scheme as a whole, instead
of revising individual estimates,
and obtaining competent sanction
to the revision, as the necessity
arises, drawing for the purpose upon
the provision for unforeseen require
ments, or upon known or anticipated
savings on other works, as may be
prop[illegible] the circumstance of

different points on which information would be necessary to admit of a proper disposal of all the different kinds of irregularities, but the disposal of these matters would at any rate be facilitated, if the item of information noted below were required and given in the several main classes of cases.

by the Executive Engineer	by the Superintending Engineer
A. In cases of want of sanctioned estimate	
Authority and reasons for commencing work in anticipation, and date of commencement.	Definite expression of approval or disapproval, and if the latter, orders given.
Probable total cost and duration of the actually emergent portion of a work according to the best information immediately available.	
Whether a detailed estimate can or cannot be submitted before completion and if not, why not; and if yes, date of	Definite expression of concurrence of the reverse, or of approval or otherwise of date proposed for submission of estimate.
eceipt of estimate	Definite opinion as to sufficiency of justification

case. The result in the latter clas
of cases is not only that dozen
of works have to be reported as
objectionable month after month for
a year or two years or perhaps longe
but that probably, the ultimate re-
vision of the estimate as a whole
is made more difficult, and further
delay caused, by the accumulation of
work, the estimate having eventually
to be taken up all at once, whereas
it might have been revised bit by
bit, as the necessity became appare
in respect of individual works.

7. Then, in the matter of irr
gularities as to appropriation, jud
ing from the replies commonly giv
I am disposed to think that some
Executive Engineers and some Sup
Engineers make it a practice to de
with these matters periodically,
instead of dealing promptly
case, as it arises, an
tion to be requ
concerned sh
tion wh

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by the Executive Engineer	by the Superintending Engineer
according to the best information available, and probable further duration of work, and definite expression of opinion (with reasons) as to whether it is necessary or desirable to revise the estimate in detail, or whether the anticipated ultimate excess should be dealt with on completion of work and ~~completion~~ submission of completion report.	concurrence, or the reverse and if the latter any order given.
Action if any taken towards preparation of revised estimate, and probable date of submission, or actual date if submitted, with explanation if delay if any	Definite opinion as to justification of delay, if any; and statement of action taken or explanation of delay in disposal, if estimate has been received.
6 Excess over quantity, rate or cost of items of estimate	
1 If the excess is in the quantity the probable ultimate quantity and cost of the item, and if the probable ultimate cost is in excess of estimate for item, treat as excess of cost and give information accordingly (see 3)	

by the Executive Engineer	by the Superintending Engineer
estimate from Sub Divisional Officer (if received) and explanation of delay, if any in submission of estimate by Sub Divisional Officer to Executive Engineer or by Executive Engineer to Superintending Engineer and date of submission to ~~Executive~~ Superintending Engineer if submitted.	for delay, if any, and statement of ~~certain letter~~ action taken by the Superintending Engineer or explanation of delay (if any) ~~in~~ in disposal.
If the estimate has been, or will be returned to Sub Divisional Officer for revision, or further information, such a statement of reasons for the action taken as will enable superior authority to judge of the necessity and usefulness of the delay, under the circumstances of the case, i e in the presumed emergency which justified the commencement of the work without sanctioned estimate	Definite approval or disapproval, and if the latter any order given. If the estimate has been or will be returned by the Superintending Engineer to Executive Engineer, a similar explanation of the necessity of the delay.

B. In cases of excess over estimate (actual or ~~proportion~~ prospective

Probable ultimate excess,	Definite expression
according	of

by the Executive Engineer	by the Superintending Engineer.
2. If the excess is in the rate, state whether the excess rate is likely to continue, and if so the probable ultimate cost of item, and if in excess of estimate, treat accordingly (see 3)	Definite expression of opinion as to propriety of increased quantities, rate etc. also see B.
3. If the excess is in estimated cost, actual or ~~proportion~~ prospective (see 1 and 2), state probable ultimate excess, and probability or otherwise of ~~comparative~~ compensating saving on other item, and if an ultimate excess over total estimate is probable treat accordingly (see B)	

D. In case of want of appropriation.

Authority and reason for commencement, and date of commencement.	Definite expression of approval or disapproval, and if the latter, any order given.
Action if any taken to obtain appropriation with date of any application made, and explanation of any delay.	Definite opinion as to sufficiency of ~~qualification~~ justification of delay if any. Action taken (with dates) by the Superintending Engineer in any application received,

by the Executive Engineer	by the Superintending Engineer
	with explanation of any delay
E In cases of excess over appropriation	
Explanation of failure to foresee necessity for increased appropriation, and to provide for it in time	Definite opinion as to sufficiency of justification
Action now taken with date of any application actually made and explanation of further delay if any ~~necessary~~	Do Do Action taken (with date) by the Superintending Engineer, and explanation of any delay in disposal of any application received

9. It will, I think, be desirable to arrange that divisional objectionable item statement shall, in future, come to the Examiner through the Supg. Engineer, instead of coming with the monthly accounts, and then being sent by the Examiner to the Supg. Engineer for remarks. The present plan involves great and inevitable delay in obtaining the Supg. Engineer's disposal, so much so that the Supg. Engineer's remarks are seldom or never received

Agree but the S.E. must use delay. If he requires information he sh'd undertake it and avoid settlement [illegible]

in time for submission to Government with the provincial objectionable item statement, and as far as I can see, it has no compensating advantage.

10. When the objectionable item statement comes to the Examiner it should, I think, already contain the Supg. Engineer's remark or disposal on each item, and it should, I think be understood that, as far as he is competent to do so the Sup Engineer should really dispose of or settle the several items, provisionally at any rate. Thus, if a work is begun without estimate, or if having been begun on a duly sanction ed estimate, the estimate has been exceeded, and the Supg. Engineer is satisfied that the circumstances justify the commencement and continuation of the work, that the tota expenditure will be within his powe of disposal, and that everything is being done that can be done to expedite the submission of the esti mate, or whatever may be necessary for the complete removal of the ob jection, he might name limits of tim and expenditure within which, thoug the objection could remain, no furth

explanation or justification would be required in subsequent months. If, on the other hand, the Supg. Engineer considers that the work should not be continued, he should order it to be stopped pending completion of necessary formalities. And if the matter is not one of which the Supg. Engineer can dispose himself, he should, I think, submit a definite issue or proposal for the orders of Government, with all information and particulars necessary to enable Government to make a definite disposal, either finally or for a time. Objectionable items would thus be divided (under each head) into two classes, new or original items appearing for the first time in the statement and items continued or repeated from the previous statement, the latter being for convenience entered separately month by month according to age. As regards the former, full explanation, information, justification etc. would be required for each item; but as regards the latter a word or two to show that the work has been stopped (or ordered to be stopped) as directed, or that the Expenditure is within the limits provisionally assigned **as per** previous disposal.

9P

11. The appropriation of funds is not an operation in connection with which delay in taking necessary action is admissible, and the power of sanctioning, as it were, the continuance of the irregularity, within stated limits of time and expenditure, would of course be confined to irregularities in respect of estimate. This power would also be limited to cases within the competence of the Supg. Engineer, and, it would always be open to the Examiner to include any item in the quarterly report to Government.

12. The practice of classifying and arranging items in the objectionable item statement according to main heads and sub heads etc. of account classification might, I think, be dropped, as useless. All that is necessary is that each work named shall be identifiable, and it will give less trouble, besides being otherwise more convenient, if the classification is confined to the separation of original items from repeated items, and to the division of the latter according to the month in which the objections first arose.

13. With reference to t
posal that the quarterly rep
Government regarding different
of irregularities should be sub
at different times, I would pro

for the report of overdue comp
tion reports the 1st. of Jan
April, July and October,
for the report of irregularitie
respect of estimates the 1st.
February, May, August and Nove
and
for the report of irregularitie
respect of appropriation the
of June, September, December, Feb
ary and March; February being
extra month with reference to
remarks at the end of para 5 of the
Government of India letter (No
312 A. G. dated 31st. August 1888
printed with G. O. No. 2871 W. da
14th. September 1888.

14. I hope to be able to submi
a first report regarding overdue
pletion reports some time during
current month, but owing to the la
number of completion reports overdue
when the matter was first taken up, i
has been very difficult to collect
the required information, and it wil

5th D. 10P

hardly be possible to submit the reports until late in the month, a copy of the form in which I propose to submit the report is enclosed.

15. The proposals now made may be briefly summarized as follows:-

(1) No present changes to be made in the form in use, beyond the adoption of the proposed form for report of overdue completion reports, and the transposal of the columns "Remark by Supg. Engineer" and "Remarks by Examiner" if the proposal made in para 9 is approved.

Yes

(2) The quarterly reports for the different classes of irregularities to be submitted to Government on the dates proposed in para 13.

Yes

(3) The divisional objectionable item statement to be sent to the Examiner through the Supg. Engineer instead of directly with the accounts as at present.

Yes

Yes

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(4) Supg. Engineer to make a real disposal whenever possible (see para 11) instead of merely passing remark, or, when he cannot do this, to submit a definite

Yes but sh'd be not [illegible] [illegible] the statement is not to be [illegible] [illegible] a [illegible] reason given and a sufficient [illegible] and [illegible] [illegible] practicable

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issue on which Government can make a real disposal.

5) The classification of items in the statements (divisional or provincial) to be confined to separation of new items from old items, the latter being further sub-divided according to months of origin; no classification by main and sub heads etc. of account being required.

(6) Commencement and continuation of work without estimate or appropriation, or in excess of the same to be confined to cases of real necessity, and full explanation information, justification etc., to be in ~~no~~ every case given and required in accordance more or less with the suggestions and indications in para 8, without however delaying the submission of the statements, supplemental information being submitted afterwards when necessary.

7) Disposal in each case to be promptly made on the best information immediately obtainable, no accumulation being allowed for simultaneous disposal, whether periodically or otherwise, and no attempt being made at a degree of completeness

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118

and exactness usually unattainable in emergencies such as can alone justify the irregularities in question.

C.

(Encl. one)

(1)

(1)

12P

All communications should be addressed to the Secretary.

No. 41 A.G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General

SECRETARY TO GOVERNMENT, 14 FEB. 89, P.W. DEPARTMENT, MADRAS.

470 51

To

The Secretary to the
Government of Madras
Public Works Department

Calcutta the, 9th February 1889

Sir,

I am directed to invite attention to Public Works Department letter No. 312 A.G. dated 31st August 1888 and subsequent reminder, requesting to be furnished with copies of the revised forms of quarterly objectionable item statements and to enquire when they may be expected.

I have the honour to be
Sir,
Your most obdt. Servant
C. W. Becher
for Offg. Under Secy. to the Govt. of India

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8/2

No. 2871 W - 14-9-88
916-17 W - 20-3-88
2610-11 W - 4-10-87
2320 W - 29-8-87
1955 W - 21-7-87
1800 W - 6-7-87
2780 C - 18-8-87
2254 W - 8-9-88
140 W - 16-1-82
2969-70 W - 29-11-81
971 W - 12-4-81
642 W - 11-3-81
3071 W - 30-10-83
2923 W - 6.11-82
861 W - 31-3-82
2761 W - 8-11-81
2626 W - 26-10-81
498 D - 30-9-87
836 - 30-3-81
2720 C - 9-8-86.

Mem 1497

Fy 15/2/89

X/

13

No. 470 W

Genl
Acct

PUBLIC WORKS DEPARTMENT.

13

13 P

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 16 Feby /89

4701

4701

READ the following

From

The Examiner P.W. Accounts (H.E. no: 45 of 15 Jany 1889)

The Govt of India (" " 41 Acg. of 9th Feby ")

His Excellency the Governor in Council concurs generally in the views expressed by the Examiner, P.W. Accounts in his note above recorded, and authorises the adoption from the 1st April 1889 of the proposals summarised in para 15.

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Iss
15 Feb

2. With regard to para 9 and items (3) (4) + (7) of para 15 the Government direct that objectionable ~~items~~ statements should on no account be delayed by Supg Engineers until

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the object of obtaining urther information from Executive Engineers res-pecting any item. In such cases the further information required should be called for, and the statement should be transmitted to the Examiner with a note the effect that the Supt Engineer's final pinion will follow as soon as practicable. Particular attention is drawn to para 8 of the Examiner's note showing the nature of the replies which should be furnished by Executive and Supt Engineers

3 A copy of these Proceedings will be forwarded to the

14P

Govt of India with intimation that the forms for exhibiting Objectionable expenditure will be revised after some experience has been gained of the results of the new system and when the present stock of forms is exhausted.

(H.E. No: 471.W. of 16 Feby/59)

Copy to the Govt. of India with to their letter No: dated 9th February and previous Corre-spondence

MCB
15.2.59

15/2/59

9/10/15

Govt. of (1889) Madras

PUBLIC WORKS.

1012

Dated

Recd.

Encl.

20/12

G.O., 16 Feb 1889 No. 490.

20/2

Objectionable expenditure

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Orders on Note by the Exr., Accountant regarding the proposed new forms for exhibiting &c. ———

20/12

———

Objectionable expenditure

=

Forwarding copy of Pro. on Note by the Exr. Accountant regarding the proposed new forms for exhibiting ——

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