

- (1) பக்கங்களின் எண்ணிக்கை 14 .
 (2) புதுக்கித் திருப்பிய நாள் June 90 .
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் low

தமிழ்நாடு ஆவணக் காப்பகம்.

(42)

தமிழ்நாடு அரசு

P. W. D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	3009	அச்சகம் பலவகை
நாள் :	24-10-1889	198/

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

7. sheets

ஆவண, கா-1-18,006-15-8-87.

[Handwritten signature]

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following:—

Circular from the Government of India, Public Works Department (Account—General), dated Simla, 9th October 1889, No. 9, Public Works.

Abolition of Audit by Sub-heads, and of Work Vouchers.

Read—

Paragraphs 310—318 of the Report of the Committee on Public Works Accounts appointed under Resolution No. 374 A.-G., dated the 22nd October 1888.

SUBJECT No. X.

Audit of Works' accounts by the Examiner.

310. *Meaning of "Sub-head."*—In the Code (*vide* paras. 15 and 16, chapter XII, volume I), the term, "sub-head," is defined; but that definition is not carried through the Code and the forms. The term "sub-head" was, therefore, used by the Committee in its discussion with departmental officers, in the popular acceptance of class or description of work, such as brick-work, centering, arching, &c., &c.; and this use of the term is adhered to in this report.

311. *Audit by sub-heads.*—It is generally admitted that the orders requiring the Examiner to audit the outlay on works by sub-heads of estimates, have failed to secure the end in view; and it is believed that they have given rise to an immense amount of unfruitful correspondence, wasted valuable time, and caused much friction between the accounts and the executive branches of the department. The Examiner's audit must necessarily be of a formal character and cannot take account of circumstances affecting rates or even totals of sub-heads which may be at once recognisable by the Superintending Engineer. Further, the Examiner cannot in such cases indicate the remedy when he points out the defect.

312. It is the general opinion of the officers consulted, and the Committee concurs in the view, that the Examiner's audit by sub-heads should be abandoned; and that the check necessary to secure adherence to sub-heads of estimate should be left to the Executive and the Superintending Engineers. The question of the detail of expenditure by sub-heads necessary in the works ledger has been discussed in para. 238 under subject No. VI.

313. *Limit of audit.*—The Examiner's audit of outlay on works should, in the Committee's opinion, be limited to a check by (1) the amount of the estimate, (2) the amount of the appropriation, and (3) vouchers of the payments. If in any case a sub-head exceeded, say, Rs. 50,000, the Committee thinks it might be treated in audit as a separate work.

314. *Works slip.*—In order to enable the Executive Engineer to control his works, he would have, in his works ledger, a record of the outlay on each separate work by sub-heads when necessary; and when the Superintending Engineer considered it necessary he would require the totals of the works ledger under each sub-head to date, in contrast with the estimate figures, to be reported to him monthly or at longer intervals (*vide* para. 228 above).

315. The most suitable form for this purpose would be one adapted from Part I of the present form of work voucher. This might be called the works slip (*vide* Appendix Y). In this the estimate figures should be printed. There should be as large a space as convenient given for remarks.

316. *Superintending Engineer's responsibility.*—The responsibility for the watch over the sub-heads of the estimate would thus rest with the Superintending Engineer. He, and not the

Examiner, can exercise an efficient check, as he can allow deviations within such limits as may be prescribed for the circumstances of each work and province, or, if beyond his powers, can refer at once, on the merits of the question, to the Chief Engineer. By the acceptance of this proposal no really useful check will be abandoned, and an efficient control, which will operate quickly and without troublesome correspondence, will be substituted for a procedure which is cumbersome and dilatory, and which tends by its prolixity to be practically inefficient.

317. *Work vouchers disappear.*—The work voucher would disappear except in so far as a return in the shape of Part I thereof would be submitted, when called for, to the Superintending Engineer. This would obviate the necessity of keeping a duplicate register of works to send to the Superintending Engineer as is now done in some provinces.

318. *Use of works slip for administration.*—It is possible that, with information in the shape here proposed regarding individual works supplied to them, Superintending Engineers may be able to dispense with much that is now contained in the administrative progress reports which they require Executive Engineers to compile and submit (*vide* paras. 430 to 432 under subject No. XXV).

Resolution.—The Government of India agrees with the Committee in considering that the present audit of outlay on works by sub-heads,* in the Examiner's office, may be discontinued; and is pleased to

* As accepted by the Committee.

order that in future "work vouchers" for such expenditure shall not be submitted to the Examiner by Executive Engineers. The outlay on each work should, as now, be exhibited in one line in the monthly accounts; and this entry may be supported by a simple form of schedule-docket or list of vouchers, drawn up with the approval of Local Governments and Administrations by the Examiner, and showing nothing more than the name of the work, the amount of the estimate, the amount of the appropriation, the outlay to date and the outlay of the year.

2. The Committee's remarks in para. 316, cited above, are not to be read as increasing the responsibility of the Superintending Engineer, which will not be affected by this resolution. The responsibility for initiating the action necessary to regularise outlay, or to prevent irregularity, must rest with the Executive Engineer, and to enforce this the Government of India, while leaving the Superintending Engineer complete discretion to call for the "works slip" on any occasion that he may desire to receive it, is pleased to decide that Executive Engineers must invariably submit the works slip with such explanation as will enable the Superintending Engineer to pass orders on the case, on the occurrence, or the probability of the occurrence, of any irregularity in the rate or cost of a sub-head. The form of works slip is forwarded as an accompaniment to the present resolution.

3. It will thus be seen that it rests with the Superintending Engineer to investigate excesses over sub-heads with the view of deciding whether or not a revised estimate will be required for the work. When a revised estimate is required it will also devolve on the Superintending Engineer to see that it is submitted in due time to the sanctioning authority. A revised estimate is necessary whenever the total expenditure from any cause is likely to exceed by more than 5 per cent. the total of the original estimate including the provision for contingencies.

4. Executive Engineers will now be relieved of the labor involved in the preparation of work vouchers and of correspondence with the Examiner in regard to excesses over sub-heads and rates. The work of Examiners' offices will be reduced by the time now spent on the arithmetical check and the audit of work vouchers, and by part of the time employed on statements of objectionable items. The work that it is now proposed to abolish in the Examiner's office is estimated to occupy rather more than a day of one man in each month for each set of divisional accounts received. It is evident that this reduction of work should permit of reduction of staff in Examiners' offices, and the Government of India desires that such reduction as is possible may be carried into immediate effect. Proposals for fresh sanctions for Examiners' offices need not, however, be put forward until all the measures of relief now under consideration are decided upon.

5. These orders are applicable to the Buildings and Roads, Irrigation, and Railway Construction branches of the department.

ENCLOSURE.

WORKS SLIP.

Name of Work—Constructing the Neela Bridge.

Month—January 1880.

Comparison of expenditure to date with sanctioned estimate.

Items of work.	AS PER ESTIMATE.			AS EXECUTED.			Explanation of deviations, excesses, &c.
	Quantity.	Rate.	Cost.	Quantity.	Rate.	Actual cost to date.	
1. Foundation, masonry.	6,298 C. ft.	RS. A. P. 16 0 0	RS. 1,008	* 7,422	RS. A. P. 15 8 0	RS. A. P. 1,150 6 6	* Excess in quantity due to a heavy spring met within foundations.
2. Ashlar superstructure.	32,896 "	18 0 0	5,921	9,050	16 7 9	1,492 0 6	
3. Centering ..	2	400 0 0	800	2	350 1 9	700 3 6	
4. Arching, including dressing stones.	7,857 "	25 0 0	1,964	2,700	† 31 6 0	847 4 9	† Excess in rate due to the orders given by Superintending Engineer to dress the stones more finely than was contemplated.
5. Cut stone coping ..	1,307 Rg. ft.	1 0 0	1,307	..	..	..	
6. Forming road ..	1,000 "	37 8 0	375	482	..	..	
7. Earthwork ..	32,000 C. ft.	0 8 0	160	4,000	..	287 12 0	
8. Metalling ..	6,300 "	1 12 0	110	5,300	..	..	
9. Contingencies ..	..	..	582	..	..	123 6 6	
10. Total of estimate and value of work done ..	..	..	12,227	..	..	4,601 1 9	
11. Add—Materials at site of work ..	..	..	..	..	..	842 6 0	
12. „ Advances to work-people ..	..	..	..	..	..	..	
13. Deduct—Arrears due ..	..	..	..	..	..	Total .. 5,443 7 9	Note.—Important liabilities not included in the work's account should always be noted in this column, and their approximate amount stated.
14. Total outlay to date ..	..	..	..	..	..	5,290 5 0	
15. Deduct—Outlay to end of last year ..	..	..	..	..	..	2,130 0 0	
16. Total outlay of current year ..	..	..	..	..	..	3,160 5 0	
17. Appropriation of do. ..	..	..	..	..	..	600 0 0	Re-appropriation applied for— <i>vide</i> No. 1146, dated 30th November 1879.

Note.—All entries would be printed except those falling in the "as executed" and "explanation" columns.

Work commenced—January 1879.

Present state of progress, in general terms. Foundations completed. Superstructure half up to springing of arches.

Dated 10th February 1880.

Accountant.

Executive Engineer.

Order—

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Resident at Mysore (for information).
The Agents to the Governor-General for Central India, Rajputana and Baluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Accountant-General, Public Works Department.
The Director-General of Railways.

For information only.

The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division.
The Director-General of Telegraphs.
The Comptroller-General.
The Accountant-General, Bengal.

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

Ordered also that a copy be forwarded to the Finance and Military Departments for information.

(Signed) R. C. B. PEMBERTON, Colonel, R.E.,
Secy. to the Govt. of India.

To the Secretary to the Government of Madras,
Public Works Department.

ORDER—dated 24th October 1889, No. 3009 W., Public Works.

Communicated to officers of the Public Works Department for information and guidance.

2. The Examiner, Public Works Accounts, will submit, for approval, the form of schedule-docket referred to in para. 1 of the Resolution, and with advertence to para 4. he will report what reduction of staff in his office will be feasible.

(True Extract.)

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

To the Chief Engineer for Irrigation.
„ the Consulting Engineer for Railways.
„ the Chief Engineer, Periyár Project.
„ Superintending Engineers.
„ the Consulting Architect to Government.
„ the Examiner, Public Works Accounts.
„ the Examiner, Railway Accounts.

Exd. J. Moses.
Spare Copies

3009

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GENERAL
ACCOUNT.

Govt. of (1889) Madras.
PUBLIC WORKS.

Encl. October, 24th.

Encl. Encl.

G.O., 24th Oct. 1889, No. 3009 W.

OCTOBER.

Abolition of Audit by Sub-heads
and Work Vouchers

Orders on Circular from the Government
of India issuing instructions for the —.

Circular No. 9 Public Works

GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT

ACCOUNT

General

Sent the 10th October 1889.

Abolition of Audit by Sub-heads, and of Work Vouchers.

Read—

Paragraphs 375 and 376 of the Report of the Committee on Public Works Accounts appointed under Resolution No. 374 A-G, dated the 2nd October 1888.

SUBJECT NO. X.

Abolition of Works' accounts by the Examiner.

100. *Meaning of "Sub-head."*—In the Code (para. 15 and 16, chapter XII, vol. II) the term "sub-head" is defined, but that definition is not carried through the Code and the terms "The term 'sub-head' was therefore, used by the Committee in its discussion with Governmental officers in 1888, as an abbreviation of class or description of work, such as brick-work, plastering, masonry, &c., &c., which is not the case as is adhered to in this report.

311. *Abolition of sub-heads.*—It is generally admitted that the orders requiring the Examiner to audit the outlay on works by sub-heads of estimates, have failed to secure the end in view, and it is believed that they have given rise to an enormous amount of unimportant correspondence, wasted valuable time, and caused much friction between the accounts and the executive branches of the department. The Examiner's audit must necessarily be of a formal character and cannot take account of circumstances affecting rates or even forms of sub-heads which may be at once recognisable by the Superintending Engineer. Further, the Examiner cannot in such cases indicate the remedy when he points out the defect.

112. It is the general opinion of the officers consulted, and the Committee concurs in the view, that the Examiner's audit by sub-heads should be abandoned, and that the check necessary to secure adherence to sub-heads of estimate should be left to the Executive and the Superintending Engineers. The question of the detail of expenditure by sub-heads necessary in the works ledger has been discussed in para. 230 under subject No. VI.

313. *Limit of audit.*—The Examiner's audit of outlay on works should in the Committee's opinion be limited to a check by fit the amount of the estimate, to the amount of the appropriation, and to vouchers of the payments. In any case a sub-head exceeding any Rs. 5000 the Committee thinks it might be treated as a separate work.

314. *Works' ledger.*—In order to enable the Executive Engineer to control his works by his works' ledger, a record of the outlay on each separate work by sub-heads when necessary, and when the Superintending Engineer considered it necessary he would record the total of the works ledger and reach sub-head to the amount of the estimate, and figures to be reported to him monthly or at longer intervals (vide para. 228 above).

315. The most suitable form for this purpose would be one adapted from Part I of the present form of work vouchers. It might be called the works' ledger (Form Appendix VI). In this ledger, small figures should be printed. There should be as large a space as convenient given for remarks.

316. *Superintending Engineer's responsibility.*—The responsibility for the watch over the sub-heads of the estimate would thus rest with the Superintending Engineer. He, and not the Examiner, can exercise an efficient check, as he can allow deviations within such limits as may be prescribed for the circumstances of each work and province, or, if beyond his powers, can refer at once on the merits of the question to the Chief Engineer. By the acceptance of this proposal, no really useful check will be abandoned, and an efficient control, which will operate quickly and without causing some correspondence, will be substituted for a procedure which is cumbersome and dilatory and which tends by its prolixity to be practically inefficient.

317. *Work vouchers disappear.*—The work voucher would disappear except in so far as a return in the shape of Part I hereof would be submitted, when called for, to the Superintending Engineer. This would obviate the necessity of keeping a duplicate register of works to send to the Superintending Engineer as is now done in some provinces.

318. *Use of works slip for administration.*—It is possible that, with information in the shape here proposed regarding individual works supplied to them, Superintending Engineers may be able to dispense with much that is now contained in the administrative progress reports which they require Executive Engineers to compile and submit (*vide* paras. 430 to 432 under subject No. XXV).

RESOLUTION.—The Government of India agrees with the Committee in considering that the present audit of outlay on works by sub-heads, in the Examiner's office, may be discontinued; and is pleased to order that in future "work vouchers" for such expenditure shall not be submitted to the Examiner by Executive Engineers. The outlay on each work should, as now, be exhibited in one line in the monthly accounts; and this entry may be supported by a simple form of schedule-docket or list of vouchers, drawn up with the approval of Local Governments and Administrations by the Examiner, and showing nothing more than the name of the work, the amount of the estimate, the amount of the appropriation, the outlay to date and the outlay of the year.

2. The Committee's remarks in paragraph 316, cited above, are not to be read as increasing the responsibility of the Superintending Engineer, which will not be affected by this resolution. The responsibility for initiating the action necessary to regulate outlay, or to prevent irregularity, must rest with the Executive Engineer, and to enforce this the Government of India, while leaving the Superintending Engineer complete discretion to call for the "works slip" on any occasion that he may desire to receive it, is pleased to decide that Executive Engineers must invariably submit the works slip with such explanation as will enable the Superintending Engineer to pass orders on the case, on the occurrence, or the probability of the occurrence, of any irregularity in the rate or cost of a sub-head. The form of works slip is forwarded as an accompaniment to the present resolution.

3. It will thus be seen that it rests with the Superintending Engineer to investigate excesses over sub-heads with the view of deciding whether or not a revised estimate will be required for the work. When a revised estimate is required it will also devolve on the Superintending Engineer to see that it is submitted in due time to the sanctioning authority. A revised estimate is necessary whenever the total expenditure from any cause is likely to exceed by more than 5 per cent. the total of the original estimate including the provision for contingencies.

4. Executive Engineers will now be relieved of the labour involved in the preparation of work vouchers and of correspondence with the Examiner in regard to excesses over sub-heads and rates. The work of Examiners' offices will be reduced by the time now spent on the arithmetical check and the audit of work vouchers, and by part of the time employed on statements of objectionable items. The work that it is now proposed to abolish in the Examiner's office is estimated to occupy rather more than a day of one man in each month for each set of divisional accounts received. It is evident that this reduction of work should permit of reduction of staff in Examiners' offices, and the Government of India desires that such reduction as is possible may be carried into immediate effect. Proposals for fresh sanctions for Examiners' offices need not, however, be put forward until all the measures of relief now under consideration are decided upon.

5. These orders are applicable to the Buildings and Roads, Irrigation, and Railway Construction branches of the department.

ORDER.—Ordered that the foregoing be forwarded to the Local

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Resident at Mysore (for information).
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Accountant General, Public Works Department.
The Director General of Railways.

FOR INFORMATION ONLY.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division.
The Director General of Telegraphs.
The Comptroller General.
The Accountant General, Bengal.

Ordered, also that a copy be forwarded to the Finance and Military Departments for information.

R. W. S. S. S. S.

Colonel, R.E.,
Secretary to the Govt. of India.

30

The Secretary to the Govt. of Madras

Public Works Department

20 spare copies will follow.

85

No 3009 W of Octo 24, 1887
 Seal 14P
 Recd

W. Aug. 9860

has communicated
 to officers of the P.W.D.
 for information and
 guidance.
 2. The Engineer P.W.
 Accounts will submit for
 approval, the form of
 schedule-docket referred
 to in para 1 of the Resolution
 and with adherence to
 para 4, he will report
 what reduction of staff
 in his office will be
 feasible.

WMB
 21.10.87
 21.10.87

To The Ch. Engr. J.
 C. E. for Sup.
 Ch. Engr. Punjab
 Supts Engineers
 C.A. to Govt.
 Engrs P.W.D.
 Engrs Accounts
 21.10.87
 5/11
 21/10/87

With order

Enclosure to Public Works Department Circular No. 9 6. 1889.

3009
 27

WORKS SLIP.

NAME OF WORK—CONSTRUCTING THE NEELA BRIDGE

MONTH—JANUARY 1880.

Comparison of Expenditure to date with sanctioned estimate.

ITEMS OF WORK.	AS PER ESTIMATE.			AS EXECUTED.			Explanation of deviations, excesses, &c.
	Quantity.	Rate.	Cost.	Quantity.	Rate.	Actual cost to date.	
		Rs. A. P.	Rs.		Rs. A. P.	Rs. A. P.	
1 Foundation, masonry	6,298 C. Ft.	16 0 0	1,008	7,422	15 8 0	1,150 6 9	* Excess in quantity due to a heavy spring met within foundations.
2 Ashlar superstructure	32,896	18 0 0	5,921	5,050	16 7 9	1,492 0 6	
3 Centering	2	400 0 0	800	2	350 1 9	700 3 6	
4 Arching, including dressing stones	7,857	25 0 0	1,964	2,700	131 6 0	847 4 9	† Excess in rate due to the order given by Superintending Engineer to dress the stones more finely than was contemplated.
5 Cut stone coping	1,307 Rg. Ft.	1 0 0	1,307				
6 Forming road	1,000	37 8 0	375	482			
7 Earthwork	32,000 C. Ft.	0 8 0	160	4,000		287 12 0	
8 Metalling	6,300	1 12 0	110	5,300			
9 Contingencies			582			123 6 6	
10 Total of estimate and value of work done			12,227			4,601 1 9	
11 Add—Materials at site of work						842 6 0	
12 " Advances to work-people							
					Total	5,443 7 9	Note.—Important liabilities not included in the work's account should always be noted in this column, and their approximate amount stated.
13 Deduct—Arrears due						153 2 9	
14 Total outlay to date						5,290 5 0	
15 Deduct—Outlay to end of last year						2,130 0 0	
16 Total outlay of current year						3,160 5 0	
17 Appropriation of ditto						600 0 0	Re-appropriation applied for—vide No. 1146, dated 30th November 1879.

Note.—All entries would be printed except those falling in the "as executed" and "explanation" columns.
 Work commenced—January 1879.
 Present state of progress, in general terms. Foundations completed. Superstructure half up to springing of arches.

Dated 10th February 1880. Accountant. Executive Engineer.

6

13022

Enclosure to Public Works Department
Circular No. 9 of 1889.

PUBLIC WORKS DEPARTMENT.

DIVISION--ALIGARH.

FUND--PROVINCIAL.

DEPARTMENTAL HEAD--ORIGINAL WORKS.

MONTH--January 1880.

Works SLIP.

3009
13022
Name of Work--Constructing the Neela
Bridge.

Authority--North-Western Provinces and
Oudh Government No. 3204 C., dated
20th December 1878.

Govt. of Madras.

PUBLIC WORKS.

24-10-89

Dated

Recd

Encl

G.O. 24th Oct 89 No. 30094

Abolition of audit by

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Sub heads & work

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Vouchers

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Orders on

Cin from the Govt of

India & issuing

instructions for the

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