(1) பக்கங்களின் எண்ணிக்கை 98

(2) புதுக்கித் திருப்பிய நாள் 25-7-89

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் [illegible]

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

அரசாணை எண். 1842-W

மு. கோப்புத் தாள் எண்.

அச்சகம்
பலவகை

நாள் : 4-7-1890

-ஓ கண்டபடி கையாளவோ கூடாது

கா-1—18,006—15-6-87.

1842

22ND AUGUST 1892, No. 2330 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, 12th August 1892, No. 89 A.

The first Divisional office of which I have inspected the accounts is that of the Executive Engineer, Coimbatore division, and as there are some points of procedure in it that are the result of the Madras Code and are therefore common to the whole Presidency, I propose to submit, for the consideration of Government, separate recommendations relating to them instead of embodying them in my inspection report, so that every Divisional office may derive relief from the orders that may be passed on them. My inspection report on the Coimbatore Divisional office will therefore be restricted to matters of purely local defect or irregularity.

2. The most important subjects that my inspection of the above accounts suggested for orders have reference to Government of India Public Works Department circulars Nos. 35 and 41 of 1889.

3. *Works Abstract.*—I have always been given to understand that in this Presidency "there were no day books" and that this was the reason why the orders just quoted had not been brought into operation here; but the "work abstract" (Madras form No. M. 6) used "instead" of a day book is a complete misnomer, for it is, practically, nothing else than a day book in one of the forms that were condemned by the Public Works Accounts Committee.

4. The only difference between the late Government of India procedure and the existing Madras practice is that whereas Government of India allowed 4 alternative forms of day book, the right use of which puzzled some of the best divisional accountants, Madras has used only one form. This was a distinct advantage while the use of day books was compulsory, but this is no longer necessary.

5. The register of works being posted in one line showing the total charges of the month against each estimate, it is necessary to preserve a record somewhere of the details of those charges; it is also necessary to bring all the charges against a work into a concentrated form in order to post the register of works; both these purposes were fulfilled by the late Government of India forms of day book and are still secured by the Madras form of work abstract. But the Government of India form of works abstract, introduced with circular No. 41 quoted at the commencement of this note, is out and away the simplest and most expeditious way of securing both these ends.

6. In proof of this I beg comparison with each other of enclosures A and B herewith submitted.

7. Enclosure A is the work abstract, as actually prepared, for one work (constructing Government house at Ootacamund and furnishing it) for the month of May 1892. It covers 8 pages of foolscap, but notwithstanding this very liberal use of paper, the document is imperfect, in that it does not furnish the results required for posting the monthly schedule of expenditure. This defect is met by the use of an additional record called the works abstract *book*.

8. But with the Government of India form of work abstract, no additional record would be necessary and work would to that extent be expedited.

9. In enclosure A, then, we have an imperfect form of 8 pages of foolscap, which has to be supplemented by a "works abstract book."

10. In contrast to this enclosure B furnishes everything that is required in one page of foolscap, while it possesses the additional advantage that the balance of unpaid

labour is shown specifically against the particular muster roll on which the wages are due. The advantages of this form were thus summarized in para. 229 of the Public Works Accounts Committee's report :—

"The proposal for a works ledger (called works abstract by the Government of India) would relieve officers from the mass of day books now prepared and the copies made thereof. The record would be simple and direct; it would be in a handy shape and it would furnish the Executive Engineer and the Sub-divisional officer with ready information as to the progress of outlay on these works. It would relieve these officers of many formal signatures."

Not one of these advantages has been overstated.

11. The clerk who compiled enclosure A assured me that it took him "not less than a day and a-half," or, say, 9 hours, to prepare it, and it may be taken for granted that it did not take less, for he would not be likely to depreciate his own work; enclosure B was prepared by him in my presence in $1\frac{1}{4}$ hours. By use of the Government of India form the saving of time on this one work abstract would therefore be $7\frac{3}{4}$ hours, and on other works the time economized would be proportionately less or greater according to the character of the work. In the Coimbatore division, which is by no means a heavy division, from 30 to 40 work abstracts are prepared every month and the relief to the office by the proposed change would be great, while in divisions where works are more numerous the relief would be much more appreciable.

12. It is well known that Divisional offices are burdened with work and that in consequence of this accounts are rendered to audit late and in a state far from approximating perfection; in my opinion continuance of the Madras form of work abstract has a great deal to do with this.

13. *Materials at site.*—Adverting to para. 7 of this note, it may be as well to anticipate the objection that may possibly be raised that the Government of India form of works abstract does not contain a detailed list of materials at site as part IV of Madras form No. M. 6 does. This portion of the form was abolished in G.O., No. 204 W., dated 21st January 1892, with reference to Government of India Public Works Department circular No. I of 1892.

14. *Liabilities.*—Closely connected with the two points dealt with above (paras. 2 to 12 and para. 13) is the extent to which liabilities should be recorded in the account of works, and this has been dealt with in Government of India Public Works Department circular No. 35 of 1889, to paras. 204, 207 and 211 of the preamble to which I would invite particular attention.

15. Under these orders the only liabilities that should be recorded in the accounts of a work are—

I. Value of stock purchased on credit;
II. Unpaid portions of muster rolls partially paid; and
III. Balances due to contractors on which part-payment has been made.

16. Liabilities of either of the following descriptions should *not* be taken into account, viz. :—

(*a*) Materials supplied direct to works but not paid for;
(*b*) Labour for a period on account of which no disbursement has been made;
(*c*) Contract certificates passed but not paid.

The only liability of these three classes that is at present brought into the accounts is the second, but this only complicates the accounts. They are trivial in amount compared with liabilities of the first kind which are *not* taken to account. For instance, a liability of about Rs. 18,000 for iron girders that were expected daily during my inspection for the Kullar-Burliar bridges were correctly thrown out of consideration in the accounts of that work, whereas the amount of muster rolls or 10-day reports on which no payment had been made to the extent of, say, a couple of hundred rupees were carefully taken to account. The former is surely a more important liability than the latter, but liabilities of that description have never been taken to account, and it is very desirable, to the simplification of accounting, that the latter should also be excluded.

17. Important liabilities, although kept out of the works abstract and register of work, should, however, be brought to the notice of the Superintending Engineers by

means of works slips as ordered in the last sentence of para. 2 of Government of India circular No. 35 of 1889.

18. To summarize. My proposals involve the adoption of the Government of India :—

I. Form of works abstract for the record of outlay on works (circular No. 41 of 1889);
II. Orders in reference to liabilities (circular No. 35 of 1889).

They are so dependent on each other and are so calculated to simplify work in Divisional offices in connection with the record of expenditure on works that I would earnestly urge that early effect be given to them.

19. The necessary forms in two sizes to provide both for works which have, and works which have not, to be accounted for by sub-heads can be obtained from the Superintendent of Government Printing, Calcutta, without charge; but as there may probably be some delay in getting so large a supply as will be required for this Presidency, early orders appear desirable.

20. The favour of return of enclosure A is requested, as it forms one of the records of the Coimbatore division.

Office-note from the Examiner of Public Works Accounts, dated Madras, 12th August 1892, No. 90-A.

[Divisional and Sub-divisional cash books.]

Following up my office-note No. 89-A., dated 12th August 1892, I would recommend that sanction of Government may be obtained to give effect to Government of India Public Works Department circular No. 8 of 1889, under which the record of details in cash books, both of Executive Engineers and of Sub-divisional officers, may be reduced.

2. All that is now required is to enter in a cash book sufficient details to identify a payment, and in this sense it is no longer necessary to reproduce in a cash book either a copy of a salary or travelling allowance bill or details of the deductions made from salaries for income tax and fund subscriptions. Copies of these bills are retained in the office in which they originate, while the originals are carefully preserved in the Examiner's office.

3. The following illustrations will show how work in these directions can be minimized :—

		Cash.			Bank or Treasury.		
		RS.	A.	P.	RS.	A.	P.
	Charge side.						
(*a*) Thirty-three lines at present used.	(*a*) Office establishment bill for May	87	10	2	836	10	7
	Receipt side.						
(*b*) Nine lines at present used.	(*b*) Income-tax as *per contra*	37	10	2	...		
(*c*) There will be no saving here unless there is more than one subscriber.	(*c*) U.S.F.P. Fund subscriptions as *per contra* ..	50	0	0	...		
	Charge side.						
(*d*) Thirty lines at present used.	(*d*) Establishment bill of Superintending Engineer for May ...	60	6	2	2,531	1	10
	Receipt side.						
(*e*) Eight lines at present used.	(*e*) Income-tax as *per contra*	60	6	2	...		
	Charge side.						
	(*f*) Travelling allowance bill of for May ...	...			104	0	0

4. Apart from the above, the tendency is to write a well-rounded sentence, and cash book entries are in this way filled with unnecessary words which obscure their point, *e.g.*—

(1) Paid for service postage labels purchased from treasury.
(2) Paid on account of the following articles purchased for use of the office.
(3) Amount of rent recovered from Mr. D. B. Gamble, Civil Apothecary, for April 1892 for occupying the overseer's shed at Dhárápuram.

The entries should have been thus :—

(*a*) Service postage labels.
(*b*) Petty purchases for office use.
(*c*) Rent of overseer's shed at Dhárápuram for April from D. B. Gamble.

5. The use of the words "paid to," "paid for," "received from," "recovered from" at the commencement of an entry are superfluous, as the respective columns are headed "to whom paid" and "from whom received." The expression "on account of" when a full and final payment is made is erroneous; it should only be used when the payment leaves a balance still due. Every entry should be pointed and to the purpose without the use of a single unnecessary word.

6. These may appear trifles, but attention to them will save some time in the writing of a cash book, while it will certainly give perspicacity to the entries in them.

I concur in the above remarks.

(Signed) J. PENNYCUICK, Colonel, R.E.,
Chief Engineer, P.W.D.

17th August 1892.

ORDER—dated 22nd August 1892, No. 2330 W., Public Works.

His Excellency the Governor in Council approves the proposals of the Examiner in his office-notes above recorded and sanctions their adoption.

2. Any subsidiary instructions which may be necessary will be issued to Executive Engineers by the Examiner.

(True Extract.)

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

To the Chief Engineer for Irrigation.
" Superintending Engineers.
" the Consulting Architect to Government.
" the Superintendent of Works, Periyár Project.
" the Examiner, Public Works Accounts, with one enclosure.

Exd. C. A. Munisawmy.
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1842/3

GENERAL.
ACCOUNT.

Govt. of {1892} Madras.

PUBLIC WORKS.

Dated August, 22nd.

Read.

Encl.

G.O., 22nd Aug. 1892, No. 2330 W.

AUGUST.

Work Abstract and Divisional and Sub-Divisional cash books

Certain proposals of the Examiner, Public Works Accounts, regarding —, approved and sanctioned for adoption with remarks.

1892/9

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 1st September 1892, No. 148 A.

[*Grouping of sub-heads under Rs.* 500.]

In G.O., No. 208 W., dated 21st January 1892, Government was pleased to order that, except in certain specified cases, the cost of works not exceeding Rs. 500 should not be detailed by sub-heads, and the saving of work in divisional offices consequent on this has been considerable.

2. I now venture to propose reduction of labour in those offices in recording outlay on works which *are* accounted for by sub-heads. The Government of India rule on this point is that "no sub-head under Rs. 500 need be separately detailed in the register of works" (Public Works Department Code, volume II, chapter XIII, para. 60); and, in illustration of the extent of the saving of clerical work that would result from the adoption of this rule in the Madras Presidency, I would instance the following (out of many) cases that came under my notice while inspecting the accounts of the Nellore division last week:—

(i) *Improving Murripalli Madugu tank.*—At present 27 "quantity" and 27 "amount" columns are used, making a total of 54 columns, but as there are only 9 sub-heads over Rs. 500 each, 18 columns would suffice for them *plus* 1 for sub-heads not over Rs. 500, which would all be grouped together, saving 35 columns.

(ii) *Tirrimerla tank improvements.*—Forty-six columns used, but for only 4 sub-heads over Rs. 500 only 8 columns necessary, *plus* 1 for grouped sub-heads, saving 37 columns.

(iii) *Bramanakraka Tank Improvements.*—Thirty-six columns used, but for 3 sub-heads over Rs. 500 only 6 columns required, *plus* 1 column for grouped sub-heads, saving 29 columns.

(iv) *Guddalore Tank Restoring.*—Fifty columns used, but for 7 sub-heads over Rs. 500, only 14 columns necessary *plus* 1 column for grouped sub-heads, saving 35 columns.

(v) *Pennér River Embankment, &c.*—Thirty columns used, but for 5 sub-heads over Rs. 500 only 10 columns necessary, *plus* 1 column for grouped sub-heads, saving 19 columns.

3. To these I may add the following instances from the registers of works in the Consulting Architect's division:—

(i) *Constructing Hygiene Laboratory, Medical College.*—One hundred and eighty-two sub-heads used, but for 10 sub-heads over Rs. 500 only 20 columns necessary, *plus* 1 column for grouped sub-heads, saving 161 columns.

(ii) *Improvements to Resident Surgeon's quarters, General Hospital.*—Two hundred and thirty-six sub-heads used, but for 6 sub-heads over Rs. 500 only 12 columns necessary, *plus* 1 column for grouped sub-heads, saving 223 columns.

(iii) *Constructing third story for native gentlemen, &c., at General Hospital.*—One hundred and forty-four sub-heads used, but for 23 sub-heads over Rs. 500 only 46 columns necessary, *plus* 1 column for grouped sub-heads, saving 97 columns.

4. On these eight works alone, though instances could easily be multiplied, 636 columns may be dispensed with in the registers of works and a further 636 columns in the work abstracts without the sacrifice of any check over outlay under specific sub-heads; for, if it were ever necessary to strike a rate under any of these unimportant sub-heads (dozens of which are under Rs. 50 each), it could always be done on the progress recorded in measurement books.

5. I have already brought to the notice of Government that divisional offices are over-burdened with work, and that in consequence important work is often delayed, if not left undone, and accounts are rendered late and in an unsatisfactory state. It is, therefore, my earnest desire to afford all possible relief to those offices, provided it can be given, as in this case, without surrender of any advantage from either an executive or an accounts point of view. I may add that full advantage was taken in the Central Provinces of the permission allowed in the Government of India rule quoted in para. 2, and that the system of grouping sub-heads not exceeding Rs. 500 each was found to work admirably.

6. In addition to the relief that will be afforded to the accounts staff in divisional offices by adoption of the rule in this Presidency, the following minor advantages will be secured:—

(i) economy in use of forms, in that one page of the register will suffice for a work against from 3 to 25 pages now used.

(ii) facility to the Executive Engineer in scrutinizing the registers of works from month to month; at present outlay on important sub-heads of a work is "sandwiched" between trifling sub-heads and is thus likely to escape notice, whereas under the proposed procedure every sub-head exceeding Rs. 500 would stand out clearly and invite scrutiny.

(iii) Saving of time to the Executive Engineer in making the above scrutiny, in that he will have the registers in a compact form and be spared the trouble of turning over scores of pages.

7. On every ground, therefore, I most strongly recommend that early effect be given to the rule under notice.

Note by the Chief Engineer, Public Works Department.

I entirely concur in the above remarks.

5th September 1892. (Signed) J. PENNYCUICK, Colonel, R.E.,
Chief Engineer, P.W.D.

ORDER—dated 9th September 1892, No. 2515 W., Public Works.

The proposals of the Examiner are approved and sanctioned.

(True Extract.)

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

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

Exd. S. J. Pereira.
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1892
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22-9-92

GENERAL.
ACCOUNT.

Govt. of {1892} Madras.

PUBLIC WORKS.

Dated September, 9th.

Recd.

Encl.

G.O., 9th Sept. 1892, No. 2515 W.

SEPTEMBER.

Register of Works

Certain proposals of the Examiner, Public Works Accounts, regarding the system of grouping sub-heads under Rs. 500 each in the —, approved and sanctioned.

1842/6

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 15th September 1892, No. 185-A.

[*Simplification in accounting, at site of work, and in sub-divisional offices.*]

While test-auditing the accounts of the Trichinopoly division, the opportunity was taken to inspect the account work in the north sub-division, and this was done on the 6th September 1892.

2. M.R.Ry. R. Kaliyanaramier, Sub-Engineer, 3rd grade, has been the officer in charge since 2nd August 1889, and his establishment at present consists of one permanent clerk, C. Rajagopala Naidu, drawing the maximum of the Rs. 20—2—30 grade; and one temporary clerk, A. V. Balakistna Naidu, salary Rs. 15.

3. The work of the office was very methodically done, and was well up to date. The only point that appeared to call for notice was the postponement, till 31st March 1892, of payment to several contractors. Of a total outlay of Rs. 21,011 during March, only Rs. 2,468 were paid away, including establishment charges, during the first 30 days, 28 cheques having been drawn on the last day of the year for the remaining Rs. 18,543.

4. In explanation of this it was said that the delay in payment was due to the fact that "additional allotments for taluk cutcherry works, amounting to Rs. 10,000, were not given till the end of February;" but this hardly covers the delay in payment for such works, and does not touch the delay in reference to the other works.

5. Attention is therefore drawn to Public Works Department Code, volume I, chapter XII, paras. 143 and 153 which, while demanding attention throughout the year, becomes of increasing importance towards the end of a year, as inattention to it at such a time will probably cause a lapse of grant.

6. There is a good deal of correspondence in the office which might be conducted, to the saving of labour, by use of the memorandum and reply form (E. No. 13).

7. *Measurements.*—The practice in this sub-division is to use alternate books, so that the measurement book itself may be sent to the sub-divisional office for comparison with the measurement sheet copied from it, and with the bill. This is good, but I think the procedure is susceptible of improvement (see para. 27).

8. As a rule measurement sheets, *in duplicate*, are prepared by the officer in charge of a work, but when he is pressed for time, it is said the sub-divisional office relieves him of this work.

9. One copy of the measurement sheet has hitherto been sent to the divisional office, in support of the bill (but under G.O., No. 2350 W., dated 24th August 1892, this will no longer be necessary), and the second copy is retained by the sub-divisional officer, to be taken out by him when he makes an independent check of measurements, as he said he always does before making the final payment on a bill.

10. *Contract Certificates.*—Of these, *three* copies are prepared, viz. (i) the original, on which the payment is made, and which is forwarded to the Examiner for audit, (ii) another copy for the sub-divisional office, and (iii) a third copy for record in the divisional office.

11. Only the original is signed by the contractor, as well as by the officer in charge of the work and the sub-divisional officer. This is right, but there is no reason why (ii) and (iii) should be first signed by the officer in charge of the work and the sub-divisional officer, and then countersigned by the latter as being a "certified copy." The only purpose for which these two additional copies are made is to admit of ready check of previous payments when the next bill is submitted; and for such an object it is sufficient to make an extract, from the original, of—

(i) name of work;
(ii) number of estimate;
(iii) quantities, rates and amounts;
(iv) amount paid;

nothing more, under *one* signature, viz., that of the disburser, as being a "certified extract." Bills for final payment to contractors and piece-workers are said to be prepared, usually, in the sub-divisional office.

12. *Control over outlay.*—The sub-divisional officer's check on progress of expenditure consists—

(i) of a "rough book," in which every payment on a work is entered as it is made, and the total charge on each work for the month is brought out;
(ii) in the posting of the totals thus obtained into form No. M. 91, where they are compared with amount of sanctioned estimate and appropriation.

This progress report (form No. M. 91) is sent monthly to the divisional office, for verification with the registers kept there, together with an explanatory statement of variations in form No. M. 85 for the Executive Engineer's information.

13. This plan is decidedly preferable to that followed in the Nellore division, and perhaps also in other divisions which I have not yet visited, where the divisional office compiles form No. M. 91 and sends each sub-divisional office an extract from it. It is essential that a sub-divisional officer should have the earliest and most complete information as to the progress of outlay on each work under his charge, and this is secured by the procedure in the Trichinopoly division; whereas, under the other plan, from 1 to 7 weeks must elapse from date of expenditure, before the required information can reach him, and under such a system a sub-divisional officer's control over expenditure cannot be as efficient as it ought to be.

14. The sub-divisional officer (whose accounts are under notice) also furnishes the Executive Engineer with a separate statement of outlay against grant from month to month.

15. *Proposed simplifications of procedure.*—His check over outlay is thus complete and efficient, but my main object in describing the procedure in his office, as minutely as I have done, has been—

(i) to consider whether work cannot be minimized; and
(ii) to secure uniformity of procedure throughout the province.

16. In the first place, then, I submit that the adoption of the proposals sanctioned in Government of India Public Works Department Circular No. 23 of 1889 will greatly reduce work in connection both with measurements and contract certificates.

17. The Public Works Accounts Committee prefaced their recommendations on this subject with the following remarks:—"The Committee considers that the executive officers (whether gazetted officers or upper subordinates) should be provided with sufficient clerical aid to help them in their arithmetical calculations. The interests of Government depend so much upon the personal activity and knowledge of the work entrusted to them of the sub-divisional officer and the Executive Engineer that it is undesirable to allow their time to be too much taken up with this paper work which can be quite as well done by a low paid agency" (para. 53 of preamble to Circular just quoted).

This proposal of the Committee's, which I take it referred primarily to divisional and sub-divisional offices, commended itself to the Government of India, and was accepted; and the order was made applicable to all branches of the Department.

18. Now going a step further back in the constitution of a division, it may with at least equal reason be accepted as a fundamental principle that the less clerical work a subordinate *in immediate charge of a work* has to do, the more time will there be at his disposal to devote to the more important duty of carrying out the work entrusted to him; and in this view it is undesirable that he should be charged with the labour of preparing even one copy of a measurement sheet or of a contract certificate.

19. If copies of these documents are indispensable, the duty of preparing them should, in my opinion, be assigned to the offices that require them: that is to say—

(i) if a sub-divisional officer cannot do without—
  (*a*) a copy of each measurement sheet for purposes of his personal test of measurements; and
  (*b*) a spare copy of each contract certificate wherewith to check subsequent bills; they ought to be prepared in the sub-divisional office;
(ii) if the divisional office requires an additional copy of the contract certificate, for check of subsequent bills, it should be prepared in that office.

It is, I submit, unfair to lay a heavier burden of clerical work than is absolutely necessary on men who ought, in the interests of Government, to concentrate all their time and energies on the execution of works under their charge, and who have next to no clerical aid at their disposal.

20. But I desire to bring very prominently to the notice of Government that a slight and permissible modification of the specimen form of measurement book which was approved by the Government of India (*vide* para. 56 of preamble to Circular No. 23 P.W. of 1889) will dispense entirely with the necessity for making even a single office copy of a contractor's bill, while the use of alternate measurement books will save the trouble of preparing measurement sheets in triplicate as at present, or even in duplicate as soon as the re-check of the calculation of measurements in divisional offices is done away with.

21. The form of measurement book, based on that specimen, which was introduced in the Central Provinces, is enclosed. After it had been used there for more than two years, the Deputy Accountant-General, Public Works Department, reported on it in February 1892 in the following terms:—

"*Measurement Books.*—The form in use is a modification of that recommended in Government of India Circular No. 23 P.W. of 1889. Columns have been introduced for showing the value of work done, *and this does away with the necessity for office copies being kept of the bills.*"

I have italisized the words to which I desire to draw special attention as emphasizing the fact that the use of the form has been thoroughly tested, and that it has been found completely to answer the purpose for which it was intended, viz., the abolition of office copies of contractor's bills.

22. Any extra labour involved in filling up the money columns in the form will be more than countervailed by the saving of trouble in not having to copy out measurement sheets or to prepare office copies of bills, while it will always be a convenience to the officers or subordinates most closely interested in a work to have complete information as to quantities and cost in one permanent and readily available record.

23. The "abstract" at the end of each set of measurements is nothing new, and will give no extra work, for every measurement book that I have seen in the divisions I have inspected in this Presidency contains it, although it is not prescribed, and I am told that no officer in charge of a work can get on very well without it.

24. The saving of clerical labour, where it is most urgently needed, viz., to subordinates in charge of works and to sub-divisional offices, by the introduction of the proposed form of measurement book will be immense.

25. Another direction in which work can be simplified suggests itself with reference to para. 12 (i) of this note, for it is a duplication of work for the sub-divisional office to maintain the rough book there described, when the divisional office compiles the same information later on, in a permanent form, viz., in the work abstract.

26. For the reasons stated in para. 13 it is most desirable that the sub-divisional office should continue to maintain form No. M. 91; but instead of posting it from

the totals obtained from the present "rough book," it would be more satisfactory if the simplified form of works abstract (G.O., No. 2330 W., dated 22nd August 1892) were compiled in every sub-divisional office where the officer in charge was a disburser and paid his own bills and if the total of each works abstract was posted into form No. M. 91. This progress report (together with the works abstracts) should then be sent to the divisional office for verification as at present, the works abstracts being retained in the divisional office. Duplication of work would thus be avoided and an unauthorized form would be dispensed with.

27. Summarizing, my recommendations may be stated as follows:—

(i) Introduction of the form of measurement book described in para. 21.

Advantages.

(*a*) Office copies of contractors' bills will no longer be necessary.
(*b*) Saving of clerical labour both to subordinates in charge of works and to sub-divisional offices.
(*c*) Greater freedom to subordinates in charge of works for executive duties.

(ii) Use of alternate measurement books.

Advantages.

(*a*) Avoidance of risk of error in transcribing measurements from books to loose sheets and consequent erroneous payments.
(*b*) Saving of clerical labour to subordinates in charge of works in not having to make two or three copies of measurement sheets.
(*c*) Saving of work in sub-divisional offices in not having to compare measurement sheets with the books.
(*d*) Greater freedom to subordinate in charge of works or executive duties.

(iii) Preparation in sub-divisional offices of *all* bills for final payments.

Advantages.

(*a*) Avoidance of references between sub-divisional offices and subordinates in charge of works when the measurements as charged for do not correspond with the measurements as re-checked by sub-divisional officers.
(*b*) Avoidance of delay in payment consequent on such references or in returning verified measurement sheets to the subordinates in charge of works.
(*c*) Saving of clerical labour to subordinates in charge of works.
(*d*) Greater freedom to subordinates in charge of works for executive duties.

(iv) Compilation in sub-divisional offices, wherever possible (see para. 26) of the simplified form of works abstract.

Advantages.

(*a*) Avoidance of duplication of work.
(*b*) Disuse of an unauthorized form.
(*c*) Acceleration of compilation of accounts in divisional offices.

28. The proposed form of measurement book can easily be adapted to the present size of book, but if preferred a larger sized book can be provided in addition for special works as proposed in para. 55 of preamble to Government of India Circular No. 23, P.W. of 1889.

29. Favorable consideration of these proposals and early orders on them will give great relief from clerical work where it is most needed.

30. Still further relief is possible in connection with the form of voucher used in paying work establishments, but this will be dealt with in a separate note.

1892 4

Enclosure to Examiner's office-note No. 185-A., dated 15th September 1892.

Particulars.	1	2	3	4	5	6	7	8	9	
	Measurements up to date.					Rate.	Total value to date.	Deduct previous measurements.	Since last measurement.	Remarks.
	No.	L.	B.	D.	Contents or area.			Page. Quantity.	Quantity (cols. 5—8).	Value, at rates in column 6.
						per				
Abstract of payments now made.										
Earthwork										*a b c m n o*
Concrete										*d e f p q r*
And so on										*g h i s t u*

Note by the Chief Engineer, Public Works Department.

The adoption of a similar form of measurement book to that now proposed was negatived in memo. No. 1555 C., dated 24th March 1892, on reports received from Superintending Engineers, II, IV and V Circles.

2. It was, however, then in contemplation that the books should be forwarded to divisional officers, but as under G.O., No. 2350 W., dated 24th August 1892, it is no longer necessary to forward measurement sheets to divisional officers, the form of book now under reference would apparently go no further than to the sub-divisional officer, who would, as now, forward a copy of the contract certificate to the division office.

3. No copy of measurement sheet would thus be required, but the Superintending Engineer, II Circle, in para. 3 of his letter, No. 322 G.L., dated 23rd October 1891, pointed out the disadvantage of adopting this course.

4. It is also obvious, as pointed out by Superintending Engineers, II and V Circles, that a separate measurement book would have to be maintained for each work, and apparently if alternate measurement books are to be used, two books will be required for each work. This is clearly shown by Superintending Engineer, II Circle, to be necessary for many works which require frequent measurements. If the books go no further than to sub-divisional officers probably only one book for each work will be found to be sufficient, and I think the system might be given a trial.

5. In para. 1757 of the Madras Public Works Code, the preparation of the work abstract by sub-divisional officers is made permissive; but it is not so in the Government of India Code.

6. The preparation of this return by sub-divisional officers is a great help to them in giving them complete information as to the progress of outlay on each work, and with the simplified form introduced by G.O., No. 2330 W., dated 22nd August 1892, it would not cause much extra labour in their offices.

7. In the Buckingham Canal division preparation of work abstracts by the sub-divisional officers has been tried, and, though they found it gave them extra work, they preferred to continue the practice when they perceived the advantage of so doing.

8. I think the Examiner's proposals might be sanctioned.

OOTACAMUND,
23rd September 1892.

(Signed) J. PENNYCUICK, Colonel, R.E.,
Chief Engineer, P.W.D.

ORDER—dated 30th September 1892, No. 2726 W., Public Works.

The proposals of the Examiner, summarised in para. 27 of his note, which have the concurrence of the Chief Engineer, are approved and will be carried into effect as soon as practicable.

(True Extract.)

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

To the Chief Engineer for Irrigation.
" Superintending Engineers.
" the Consulting Architect.
" the Superintendent of Works, Periyár Project.
" the Examiner, Public Works Accounts.

Exd. C. M. Brisson.
Spare Copies

1842/9

GENERAL.
ACCOUNT.

Govt. of {1892} Madras.

PUBLIC WORKS

Dated September, 30th.

Read. *Enol.*

G.O., 30th Sept. 1892, No. 2726 W.

SEPTEMBER.

Simplification in Accounting

Certain proposals of the Examiner, Public Works Accounts, regarding — at site of work and in sub-divisional offices, approved.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General,
Account.

Read—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 24th February 1893, No. 58 A.

With reference to G.O., No. 282 W., dated 4th February 1893, I beg to suggest for favorable consideration the desirability, as an educational measure, of circulating to the department the extract submitted to Government from every inspection report of the Examiner on the accounts of Divisional offices, together with the orders of Government upon it, in the manner that has been done in connection with the North Arcot division.

2. Under your No. 2505 W., dated 7th September 1892, all points that can be settled between the Examiner and Executive Engineers are now omitted from the former's reports to Government, which are therefore restricted to matters which involve some important principle, and it is considered that if each division has an opportunity of seeing what the irregularities are that are brought to notice of Government in connection with other offices, it will enable every office to steer clear of them.

3. I may add that it is for this purpose that the inspection report of the Deputy Accountant-General, Public Works Department, on an Examiner's office is circulated to every Examiner and that much good is derived from the practice, as by taking note of defects elsewhere an Examiner has the opportunity of correcting his own.

Order—dated 4th March 1893, No. 571 W., Public Works.

The Examiner's proposal is approved. The extracts will be circulated in future.

(True Extract.)

(Signed) G. T. WALCH,
Ag. Secretary to Govt., P.W.D

To the Examiner, Public Works Accounts.
„ the Consulting Architect to Government.
„ the Superintendent of Works, Periyár Project.
„ Superintending Engineers.

Exd. C. A. Munisawmy.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated March, 4th.

Read. *Encl.*

G.O., 4th March 1893, No. 571 W.

MARCH.

Inspection Report

Proposal of the Examiner, Public Works Accounts, to circulate to the department the extract submitted to Government of every — of the Examiner on the accounts of Divisional offices together with orders of Government thereon, approved.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 1st March 1893, No. 606 C.

[*Non-submission of vouchers*].

In the correspondence noticed in the margin I brought to the notice of Government the excessive delay that still occurs on the part of disbursing officers in obtaining vouchers for payments made by them, and I now submit a detailed statement showing division by division the number of vouchers that had not been received by me on 20th February 1893 aggregating no less than 218.

Inspection report, dated 10th December 1892, on the North Arcot division, para. 19.
Office-note No. 54 A., dated 21st February 1893, paras. 16 and 17.

2. The following is an abstract of that statement:—

	Number of vouchers not received.	Amount involved.
		RS.
Of 2 months date	120	29,581
„ 3 „	37	1,900
„ 4 „	19	926
„ 5 „	18	3,664
„ 6 „	6	1,191
„ 7 „	12	4,094
„ 8 „	2	8
„ 9 „	2	25
„ 10 „	1	47
„ 22 „	1	20
Total ...	218	41,456

3. I have been battling with the difficulty in obtaining vouchers ever since I joined this Presidency; and although some improvement has taken place during the past year, the facts stated above are, I submit, sufficiently formidable to justify the adoption of stringent measures to ensure regularity on this point.

4. As stated in para. 16 of my No. 54 A., dated 21st February 1893, the interests of Government cannot be safeguarded while payments are made in this lax manner. I take it for granted that no officer of Government would part with private funds without obtaining a formal quittance for each payment, and such a precaution would appear to me doubly necessary in dealing with trust funds, especially as neglect to secure a voucher, at the time of payment, renders it the more difficult to obtain one months afterwards.

5. When my office was inspected last year by the Deputy Auditor-General, the irregularity was noticed in the following terms in his report, dated 7th July 1892 :—

> "There is often some incomprehensible procrastination on the part of Divisional officers in furnishing vouchers. The Examiner sends to Government a quarterly 'statement of vouchers long overdue' with the Executive Engineer's explanation and his own remarks against each item, and Government passes its orders in the last column of the statement. Generally speaking, the lists are not as long now as they were in 1890–91; but still the statement, dated 15th April 1892, shows 41 overdue vouchers, one of which appertains to the accounts of June 1890, nine to the accounts for March to May 1891, thirteen to those from June to August 1891, and eighteen to those of September and October 1891; "

and in reviewing that report the Comptroller-General remarked —

> "Steps should be taken to secure prompt submission of vouchers. As no payments can be made without a voucher, delay in its submission is inexcusable."

6. The rule on the subject in Public Works Department Code, volume I, chapter X, para. 51, runs thus —

> "No disbursement shall be made without a receipt being taken or a document being recorded as a voucher for it;"

and as the persistent disregard of it exposes Government to the risk of loss, I beg that such orders may be issued as will compel every disburser to obtain a voucher at the time of making a payment. I am unwilling to bring into operation the rule in Public Works Department Code, volume II, chapter XIV, paras. 55 and 64, under which an Examiner is bound after three months to recover, without any exception, the amount of every retrenchment by deduction from the salary of the officer concerned by monthly instalments not exceeding one-fourth of his staff or consolidated salary; but unless vouchers are received by me in future in support of every payment, I shall be powerless in the matter as the rule is imperative.

7. I am now sending each Superintending Engineer a statement of the vouchers due by each division in his circle; but in order that weight may be added to my request that prompt steps may be taken for submission of the vouchers now overdue, and as the matter is serious I would request that Government may be pleased to issue very early orders on the subject.

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1892 / 13

Enclosure.

Statement showing by Divisions and Circles vouchers not submitted received by the Examiner up to 20th February 1893 from Disbursing officers.

Divisions.	Vouchers of two months' standing.		Vouchers of three months' standing.		Vouchers of four months' standing.		Vouchers of five months' standing.		Vouchers of six months' standing.		Vouchers of seven months' standing.		Vouchers of eight months' standing.		Vouchers of nine months' standing.		Vouchers of ten months' standing.		Vouchers of twenty-two months' standing.		Total number of vouchers not received.	
	No.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.
I Circle.																						
Ganjam	8	617 0 9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8	617 0 9
Rushikulya	37	2,925 10 9	7	118 10 2	2	15 13 2	..	..	2	331 12 0	1	3,432 6 9	1	2 5 3	..	..	..	..	..	..	50	6,794 15 9
Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Godávari Eastern ..	6	314 9 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7	2,736 8 8
Do. Western ..	4	4,910 0 4	1	16 1 3	1	10 6 11	1	2,393 15 8	..	..	..	..	..	..	..	..	..	..	..	..	8	4,938 8 6
							1	1 0 0	1	1 0 0	..	..	..	..	..	..	..	..	..	..		
Total, I Circle ..	55	8,767 4 10	8	134 11 5	3	5 6 3	2	2,394 15 8	3	332 12 0	1	3,432 6 9	1	2 5 3	..	..	..	..	..	..	73	15,059 1 8
II Circle.																						
Kistna Eastern	10	663 7 2	3	746 3 10	2	408 10 2	1	1 4 0	1	33 8 0	1	100 0 0	..	..	1	25 7 8	..	..	..	..	19	1,978 8 10
Do. Western	1	0 3 0	1	104 0 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	104 3 0
Gúdiváda	1	34 9 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	85 9 0
Nellore	3	2,763 14 11	1	2 14 5	1	50 0 0	1	1 0 0	..	..	..	..	..	..	..	..	..	..	..	..	4	2,766 13 4
Buckingham Canal ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total, II Circle ..	15	3,462 2 1	5	853 2 3	3	458 10 2	2	2 4 0	1	33 8 0	1	100 0 0	..	..	1	25 7 8	..	..	..	..	28	4,935 2 2
III Circle.																						
Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	60 0 0
Kurnool	9	417 10 4	2	87 6 0	..	..	1	60 0 0	..	..	..	..	..	..	..	..	..	..	..	..	15	693 5 4
Cuddapah	1	39 12 0	..	..	..	..	2	177 4 9	..	..	2	11 0 3	..	..	..	..	..	..	..	..	4	381 14 11
							3	342 2 11	..	..	..	..	..	..	..	..	..	..	..	..		
Total, III Circle ..	10	457 6 4	2	87 6 0	..	..	6	579 7 8	..	..	2	11 0 3	..	..	..	..	..	..	..	..	20	1,135 4 3
IV Circle.																						
North Arcot	5	492 10 7	15	561 8 11	..	..	4	648 8 11	..	..	3	476 8 0	1	6 4 0	..	..	..	..	..	..	28	2,185 8 5
Salem	3	500 11 1	..	..	2	92 0 9	1	12 0 0	..	..	1	29 15 0	..	..	..	..	..	..	..	..	7	634 10 10
Coimbatore	..	..	..	..	..	..	..	..	..	..	2	7 2 11	..	..	..	..	..	..	..	..	2	7 2 11
West Coast	8	2,649 7 0	4	84 3 2	1	15 0 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	13	2,748 10 2
Total, IV Circle ..	16	3,642 12 8	19	645 12 1	3	107 0 9	5	660 8 11	..	..	6	513 9 11	1	6 4 0	..	..	..	..	..	..	50	5,576 0 4
V Circle.																						
Negapatam ..	2	128 0 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5	142 6 0
Public Works Workshops ..	4	3,447 8 6	1	38 12 0	3	14 6 0	..	..	..	..	..	..	..	..	..	..	1	41 7 7	1	20 12 2	11	4,368 7 8
Do. Stores ..	3	7,966 2 3	1	115 14 4	..	..	1	9 3 4	2	825 8 7	1	— 14 12 6	..	..	..	..	..	..	..	..	9	8,192 8 11
Tanjore	2	220 0 0	..	..	2	43 6 2	1	14 8 9	..	..	1	52 3 5	..	..	1	0 6 0	..	..	..	..	2	220 0 0
Chingleput ..	1	65 0 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	65 0 0
South Arcot ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total, V Circle ..	12	11,826 10 9	2	154 10 4	5	57 12 2	2	23 12 1	2	825 8 7	2	37 6 11	..	..	1	0 6 0	1	41 7 7	1	20 12 2	28	12,988 6 7
VI Circle.																						
Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madura	4	209 14 8	..	..	2	210 12 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6	420 10 8
Periyár No. II ..	..	..	1	25 0 0	2	12 8 0	1	3 1 0	..	..	..	..	..	..	..	..	..	..	..	..	4	40 9 0
Tinnevelly ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total, VI Circle ..	4	209 14 8	1	25 0 0	4	223 4 0	1	3 1 0	..	..	..	..	..	..	..	..	..	..	..	..	10	461 3 8
Periyár No. I ..	8	1,214 15 0	..	..	1	85 8 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	9	1,300 7 0
Consulting Architect ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Grand Total ..	120	29,581 8 4	37	1,900 10 1	19	926 12 10	18	3,664 1 4	6	1,191 12 7	12	4,094 7 10	2	8 9 3	2	25 13 8	1	41 7 7	1	20 12 2	218	41,455 15 8

Madras,
28th February 1893.

(Signed) I. S. Sherlock-Hubbard,
Examiner of Public Works Accounts, Madras.

ORDER—dated 10th March 1893, No. 654 W., Public Works.

Communicated for early personal attention to Superintending Engineers, who will submit reports for each division showing what steps have been or are proposed to be taken to supply the Examiner with the vouchers now overdue.

(True Extract.)

(Signed) G. T. WALCH,
Ag. Secretary to Govt., P.W.D.

To Superintending Engineers.
" the Superintendent of Works, Periyár Project.
" the Consulting Architect to Government, for information.
" the Examiner, Public Works Accounts.

Exd. C. A. Munisawmy.
Spare Copies

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GENERAL.
ACCOUNT.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated March, 10th.

Recd.

Encl.

G.O., 10th Mar. 1893, No. 654 W.

MARCH.

Vouchers

Office-note from the Examiner, Public Works Accounts, submitting, with remarks, a detailed statement showing division by division the number of — that had not been received by him on the 20th February 1893, communicated with instructions to Superintending Engineers.

1892/84

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office-note from the Examiner of Public Works Accounts, dated Madras, 11th March 1893, No. 793 C.

With my No. 606 C., dated 1st March 1893, I submitted a statement showing the number of vouchers that had never been rendered to my office in support of payments that had been made by disbursing officers, and I now find it necessary to report to Government the neglect of divisional officers to retransmit to my office vouchers that have been returned to them in consequence of some informality or irregularity.

2. The enclosed statement discloses by circles and divisions that, on the 20th February 1893, no less than 246 vouchers, representing disbursements to the extent of Rs. 31,621, were still due from Executive Engineers, and this number may be thus classified:—

	Number of vouchers due.	Amount involved.
		Rs.
Of 2 months standing	105	15,159
„ 3 „	80	8,461
„ 4 „	16	1,412
„ 5 „	16	740
„ 6 „	2	25
„ 7 „	2	25
„ 8 „	23	5,632
„ 9 „	2	167
	246	31,621

These vouchers have been repeatedly called for and the difficulty in rectifying irregularities in them will increase as time rolls on.

3. The submission of an invalid voucher is as serious as the non-submission of a voucher, and I therefore beg that such orders may be issued as will not only effect the clearance of the heavy arrears list now reported but also make disbursers (*a*) careful in complying with all code requirements as to the validity of a voucher and (*b*) prompt in rectifying irregularities as soon as they are pointed out by the Audit office.

ENCLOSURE.

STATEMENT showing by divisions and circles the number of vouchers returned to Executive Engineers for corrections, &c., and not received back by Examiner up to 20th February 1893.

Circles and divisions.	Vouchers of two months standing		Vouchers of three months standing.		Vouchers of four months standing.		Vouchers of five months standing.		Vouchers of six months standing.		Vouchers of seven months standing.		Vouchers of eight months standing.		Vouchers of nine months standing.		Total.	
I Circle.	NO.	RS. A. P.	NO.	RS. A. P.	NO.	RS. A. P.	NO.	RS. A. P.	NO.	RS. A. P.	NO.	RS. A. P.	NO.	RS. A. P.	NO.	RS. A. P.	NO.	RS. A. P.
Ganjam	45	4,132 3 5	..	..	4	602 15 5	4	399 8 5	..	..	..	..	..	..	..	..	53	5,134 11 3
Rushikulya	3	90 10 0	39	5,047 1 9	8	636 5 2	..	..	..	..	..	..	22	5,615 4 8	..	..	72	11,389 5 7
Vizagapatam	..	..	1	3 4 4	..	..	1	84 6 0	..	..	1	24 0 0	..	..	..	..	3	111 10 4
Godávari Eastern	4	599 0 5	1	48 12 0	..	..	..	..	..	..	..	..	..	..	..	..	5	647 12 5
Do. Western	4	1,281 4 5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	1,281 4 5
Total, I Circle	56	6,103 2 3	41	5,099 2 1	12	1,239 4 7	5	483 14 5	..	..	1	24 0 0	22	5,615 4 8	..	..	137	18,564 12 0
II Circle.																		
Kistna Eastern	2	818 9 9	1	20 0 0	..	..	7	95 13 10	..	..	..	..	..	..	1	2 8 0	11	936 6 7
Do. Western	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Gudivada	4	28 10 10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	28 10 10
Buckingham Canal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total, II Circle	6	846 11 7	1	20 0 0	..	..	7	95 13 10	..	..	..	..	..	..	1	2 8 0	15	965 1 5
III Circle.																		
Cuddapah	4	69 4 0	..	..	1	80 0 0	..	..	1	2 6 8	..	..	..	..	..	..	6	151 10 8
Kurnool	8	935 0 2	1	3 0 0	1	33 8 4	2	41 12 0	..	..	..	..	..	..	1	164 3 6	13	1,177 8 0
Bellary	1	814 1 0	..	..	2	59 3 2	..	..	..	..	..	..	..	..	..	..	3	873 4 2
Total, III Circle	13	1,818 5 2	1	3 0 0	4	172 11 6	2	41 12 0	1	2 6 8	..	..	..	..	1	164 3 6	22	2,202 6 10
IV Circle.																		
North Arcot	4	456 4 10	18	1,570 12 3	..	..	..	..	..	..	1	1 1 0	..	..	..	..	23	2,028 2 1
Salem	..	..	1	114 4 0	..	..	1	12 9 6	1	22 8 0	..	..	1	16 6 8	..	..	4	165 12 2
Coimbatore	1	10 0 0	3	148 10 10	..	..	1	106 7 8	..	..	..	..	..	..	..	..	5	265 2 6
West Coast	6	3,403 1 2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6	3,403 1 2
Total, IV Circle	11	3,869 6 0	22	1,833 11 1	..	..	2	119 1 2	1	22 8 0	1	1 1 0	1	16 6 8	..	..	38	5,862 1 11
V Circle.																		
Public Works Stores	2	20 14 10	10	918 1 5	..	..	..	..	..	..	..	..	..	..	..	..	12	939 0 3
Do. Workshops	3	536 0 5	1	531 8 3	..	..	..	..	..	..	..	..	..	..	..	..	4	1,057 8 8
Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Negapatam	12	1,758 1 2	3	54 1 2	..	..	..	..	..	..	..	..	..	..	..	..	15	1,812 2 4
Total, V Circle	17	2,315 0 5	14	1,503 10 10	..	..	..	..	..	..	..	..	..	..	..	..	31	3,818 11 3
VI Circle.																		
Trichinopoly	..	..	1	1 7 4	..	..	..	..	..	..	..	..	..	..	..	..	1	1 7 4
Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
No. II Periyár	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total, VI Circle	..	..	1	1 7 4	..	..	..	..	..	..	..	..	..	..	..	..	1	1 7 4
Periyár No. I	2	207 0 6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	207 0 6
Consulting Architect	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total for the Presidency	105	15,159 9 11	80	8,460 15 4	16	1,412 0 1	16	740 9 5	2	24 14 8	2	25 1 0	23	5,631 11 4	2	166 11 6	246	31,621 9 3

1842
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ORDER—dated 22nd March 1893, No. 786 W., Public Works.

Communicated to Superintending Engineers who will submit information similar to that called for in G.O., No. 654 W., dated 10th March 1893, with respect to the imperfect vouchers enumerated by the Examiner.

(True Extract.)

(Signed) G. T. WALCH,
Ag. Secretary to Govt., P.W.D.

To Superintending Engineers.
„ the Superintendent of Works, Periyár Project.
„ the Consulting Architect to Government.
„ the Examiner, Public Works Accounts.

Exd. A. D. Xavier.
Spare Copies

1842
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GENERAL.
ACCOUNT.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated March, 22nd.

Read. *Encl.*

G.O., 22nd Mar. 1893, No. 786 W.

MARCH.

Vouchers

Office-note from the Examiner, Public Works Accounts, submitting, with remarks, a detailed statement showing by divisions and circles the number of — returned to Executive Engineers for correction, &c., and not retransmitted to him up to 20th February 1893, communicated with instructions to Superintending Engineers.

1892
W

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

From I. S. SHERLOCK-HUBBARD, Esq., Examiner, Public Works Accounts, Madras, to the Secretary to Government, Public Works Department, dated 18th March 1893, No. 912 C.

As instructed by the Accountant-General, Public Works Department, in his letter No. 291 G., dated 10th March 1893, I have the honour to specially bring to the notice of Government, for such action as it may deem necessary, the irregularities shown in the accompanying statement in respect of expenditure incurred without, and in excess of, estimate and in excess of appropriation under Provincial and Local funds to end of November 1892.

2. An additional appropriation of Rs. 68,547 has since been granted under tools and plant for the Public Works Stores division, thus raising the total grant to Rs. 89,447, but the outlay to end of January 1893 amounts to Rs. 97,409, so that an additional appropriation is still necessary to meet the excess *plus* anticipated outlay in February and March 1893.

ENCLOSURE.

CIVIL WORKS IN MADRAS.

STATEMENT showing more serious irregularities outstanding at end of November last.

Particulars.	Since when outstanding.	Amount of estimate.	Excess of expenditure.
		RS.	RS.
EXPENDITURE IN EXCESS OF ESTIMATE.			
Provincial Civil Works.			
Completing road from Potinghi to Koraput ...	March 1892 ...	2,80,205	27,985
Taluk cutcherry at Sattenapalle	August 1891...	21,880	2,907
Residence for Assistant Superintendent of Police at Nandyál	March 1892 ...	5,752	6,184
Total, Provincial Civil Works ...	...	3,07,837	37,076
Incorporated Local Civil Works.			
Nil.			
Total, Expenditure in excess of Estimate ...	...	3,07,837	37,076
EXPENDITURE IN EXCESS OF APPROPRIATION.		Amount of appropriation.	
Provincial Civil Works.			
Tools and plant lump sum grant	July 1892 ...	20,900	73,963
Incorporated Local Civil Works.			
Nil.			
Total, Expenditure in excess of appropriation.	...	20,900	73,963

Civil Works in Madras.

Statement showing the more serious irregularities outstanding at end of November 1892—*cont.*

Particulars.	Since when outstanding.	Amount.
Expenditure without Estimate.		
Provincial Civil Works.		Rs.
Constructing a road from Kallikotta to Boirani	September 1891.	7,271
Do. a taluk cutcherry at Tenali	March „	4,714
New Women and Children Hospital at Madras	July „	47,588
Total, Provincial Civil Works ...	...	59,573
Incorporated Local Civil Works.		
Kalahasti-Rajagunta road	September 1891.	5,785
Road from Maderpák-Arambakam	July „ 1892.	6,930
Punganur-Sankaroyalpett road		6,188
Total, Incorporated Local Civil Works ...	...	18,903
Total Expenditure without Estimate ...	...	78,476

Order—dated 6th April 1893, No. 899 W., Public Works.

Communicated to the officers concerned.

2. The following irregularities have been brought to notice by the Examiner of Public Works Accounts:—

Expenditure in excess of estimate.

(1) Completing the road from Potinghi to Koraput.
(2) Taluk cutcherry at Sattenapalle.
(3) Residence for the Assistant Superintendent of Police at Nandyál.

Expenditure without estimate.

(4) Constructing a road from Kallikotta to Boirani.
(5) Taluk cutcherry at Tenali.
(6) New hospital for women and children at Madras.
(7) Kalahasti-Rajagunta road.
(8) Road from Maderpák to Arambakam.
(9) Punganur-Sankaroyalpett road.

Expenditure in excess of appropriation.

(10) Tools and plant, Public Works Stores division.

Item (1).—In the objectionable item statement of the I Circle for November 1892 (G.O., No. 436 W., dated 18th February 1893), the Superintending Engineer reported that the sanction of Government to the excess outlay would be applied for when submitting the completion report of the work. No such application has yet been made, and the expenditure is meanwhile shown in the accounts as objectionable. The Superintending Engineer will at once take steps to remove the audit objection to the outlay.

Item (2).—From the objectionable item statement of the II Circle for November 1892 (G.O., No. 407 W., dated 16th February 1893), it is observed that the building has been practically completed. The Superintending Engineer will allow no further delay to occur in removing the audit objection to the outlay.

Item (3).—The revised estimate for this work should be expedited.

Item (4).—The Superintending Engineer has already been directed * to expedite the submission of the estimate for this work and to explain the delay. The instruction should be attended to.

* No. 5287 C., dated 14th Dec. 1892.

Item (5).—In the objectionable item statement of the II Circle for November 1892 (G.O., No. 407 W., dated 16th February 1893), it is reported that the site for the cutcherry has only recently been selected by the Collector. This has caused delay, but arrangements should now be made for the submission of the estimate at an early date.

Item (6).—The question of abandoning the project for a new hospital for women and children at Madras is under consideration. Pending final orders, the audit objection to the outlay will stand.

Item (7).—The Superintending Engineer will submit a special report on this expenditure accompanied by proposals for removing the audit objection to the outlay—*vide* G.O., No. 427 W., dated 17th February 1893, on the objectionable item statement for November 1892.

Item (8).—Estimates of Rs. 4,250 and Rs. 4,365 appear to have been approved by the Local Board for two sections of this road—*vide* item 19 of G.O., No. 427 W., dated 17th February 1893. As the expenditure on the work has been incurred in the Public Works Department, the estimates should be submitted to Government for sanction.

Item (9).—The course indicated above should be followed in regard to the estimate † of Rs. 10,020 for this item.

† *Vide* item No. 15 of the statement disposed of by G.O., No. 427 W., dated 7th February 1893.

Item (10).—The grant for the Public Works Stores division under tools and plant has since been increased to Rs. 1,04,087—*vide* G.Os., No. 402 W., dated 14th February 1893, No. 575 W., dated 6th March 1893, and No. 793 W., dated 22nd March 1893. The expenditure in excess of appropriation has thus been provided for.

(True Extract.)

(Signed) G. T. WALCH,
Ag. Secretary to Govt., P.W.D.

To the Superintending Engineer, I Circle.
„ „ „ II „
„ „ „ III „
„ „ „ IV „
„ „ „ V „
„ Consulting Architect to Government.
„ Examiner, Public Works Accounts.

Exd. S. J. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated April, 6th.

Read.

Encl.

G.O., 6th April 1893, No. 899 W.

APRIL.

Irregularities under Provincial and Local Funds

Office-note from the Examiner, Public Works Accounts, bringing to notice certain to end of November 1892, communicated, th instructions, to officers concerned.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

From I. S. SHERLOCK-HUBBARD, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 23rd February 1893, No. 468 C.

The following is forwarded to the Secretary to Government, Public Works Department, Madras, for information.

ENCLOSURE.

From the Examiner of Public Works Accounts, to the Accountant-General, Public Works Department, dated Madras, 23rd February 1893, No. 467 C.

With reference to para. 2 of your letter No. 143 G., dated 3rd February 1893, I have the honour to explain the following material differences between the state of grant on the 20th February 1893 and the probable outlay of the year as shown in form D for the Madras Presidency forwarded to you on the 20th instant.

2. (35) *Construction of Protective Irrigation Works—*

	RS.
Grant	5,12,400
Probable outlay of the year, lines 12 + 14	4,56,868
Difference ...	55,532

The difference is mainly due to the adjustment of Rs. 46,679, being value of English stores for famine relief works in the Madras Presidency charged off by the Secretary of State to the Imperial head "Famine Relief and Insurance." The Chief Engineer for Irrigation has been asked to arrange for a transfer of grant from India to England to meet the above debit, and if this is effected the anticipated lapse will be within 2 per cent.

3. (43) *Minor Works and Navigation, Provincial—*

	RS.
Grant	33,58,750
Probable outlay of the year, lines 12 + 14	33,66,777
Difference ...	8,027

The excess is trifling, but may be explained as chiefly due to the inclusion under this head of a sum of Rs. 1,52,891, being portion of cash and drawing account balances on 1st February 1893.

4. (43) *Minor Works and Navigation, Local—*

	RS.
Grant	21,877
Probable outlay of the year, lines 12 + 14	16,877
Difference ...	5,000

The grants for Bellary and Salem divisions have not been fully utilised.

5. It is observed that a lump sum of Rs. 22,000 has been entered as the revised estimate in the "statement showing the estimated amount of receipts and charges" embodied in the preliminary issue of the Minor Works and Navigation budget for 1893-94. The Chief Engineer for Irrigation has been asked to state whether it is the intention of Government to reduce any portion of this grant when preparing the final revised estimate for 1892-93.

6. (44) *Military Works, Imperial*—

	Rs.
Grant	97,956
Probable outlay of the year, lines 12 + 14	84,422
Difference ...	13,534

The lapse is chiefly due to the balance of reserve with Government amounting to Rs. 7,000 not having been appropriated to divisions and also to the grants of the following divisions not having been fully worked up to :—

Divisions.	Grant on 20th February 1893.	Probable outlay to end of March 1893.	Difference.
	Rs.	Rs.	Rs.
Ganjam	1,300	923	377
Godâvari Eastern	540	281	259
Vizagapatam	2,600	1,992	608
West Coast	47,941	45,356	2,585
Total ..	52,281	48,552	3,729

7. (45) *Civil Works, Imperial*—

	Rs.
Grant	37,364
Probable outlay of the year, lines 12 + 14	32,215
Difference ...	5,149

The difference which represents short outlay is chiefly noticeable in the following divisions:—

Divisions.	Grant on 20th February 1893.	Probable outlay to end of March 1893.	Difference.
	Rs.	Rs.	Rs.
Bellary	2,389	1,730	659
Kistna Eastern	500	220	280
Madura	2,553	240	2,313
Salem	1,163	907	256
Trichinopoly	1,800	1,457	343
Vizagapatam	1,480	1,227	253
West Coast	1,860	1,144	716
Total ..	11,745	6,925	4,820

8. (45) *Civil Works, Local*—

	Rs.
Grant	1,25,082
Probable outlay of the year, lines 12 + 14	1,88,241
Excess ...	63,159

In G.Os., Nos. 223 W. and 396 W., dated 1st and 14th February 1893, respectively, it is stated that the Financial Department has been requested to place a further sum aggregating Rs. 53,262 at the disposal of the Public Works Department, thus increasing the revised estimate to Rs. 1,78,000 in round numbers. There is therefore a difference of Rs. 10,000 for which an additional grant is still required and in respect of which a reference has been made to the Secretary to Government, Public Works Department.

ORDER—dated 4th March 1893, No. 574 W., Public Works.

Extract of paras. 1 to 5 of the Examiner's letter to the Accountant-General, Public Works Department, has been communicated to the Chief Engineer for Irrigation.

2. In respect to the grants for Civil and Military works, the Examiner's figures will be communicated to Superintending Engineers for information and for such action as may be necessary. The expenditure under these heads has been subjected to careful review month by month in connection with progress reports submitted to the Chief Engineer, and Superintending Engineers have been repeatedly reminded of the necessity for either utilising the funds at their disposal or surrendering them in time for profitable utilisation elsewhere. From the replies received from those officers it is understood that arrangements have been made for spending all existing allotments.

3. The Examiner anticipates an excess of Rs. 10,000 under Incorporated Local Civil Works. He is requested to specify the works upon which excess outlay has already been incurred and the divisions for which excess credits have been applied for.

(True Extract.)

(Signed) G. T. WALCH,
Ag. Secretary to Govt., P.W.D.

To Superintending Engineers.
„ the Consulting Architect.
„ the Examiner, Public Works Accounts.

Exd. C. A. Munisawmy.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated March 4th.

Recd. *Encl.*

G.O., 4th Mar. 1893, No. 574 W.

MARCH.

Funds

Orders on endorsement from the Examiner, Public Works Accounts, forwarding for information copy of his letter to the Accountant-General, Public Works Department, regarding the difference between the grant and expenditure under each fund.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 21st February 1893, No. 54-A.

[Over-payment of Rs. 166–11–3 to a piece-worker in the Nellore division.]

This is written with reference to para. 10 of my No. 41-A of 8th February 1893.

2. In para. 2 of that note I said that "no matter how negligent a sub-divisional officer may be in regard to the preparation of bills, it is distinctly the duty of a divisional accountant to scrutinize, in the most thorough and complete manner, every bill for a final payment." In reiterating that opinion, I desire it to be clearly understood that I will do all in my power to secure efficient work from every divisional accountant; but at the same time it is absolutely necessary that all Code requirements should be fulfilled in the *preparation* of bills for work done. That this point was not attended to in the case under notice will be apparent from the following facts.

3. Two distinct irregularities were committed in this case, viz. :—

(i) an excess payment in June 1891 for sectioning;

(ii) a double payment in March 1892 for all the work done by the piece-worker.

In connection with these, four separate issues are involved, viz. :—

(*a*) neglect of the sub-divisional officer to satisfy himself that the work charged for in the first bill had been satisfactorily performed before passing that bill for payment (para. 4);

(*b*) failure of the sub-divisional office to detect or challenge the excess charge for sectioning in the second bill (para. 5);

(*c*) neglect of the sub-divisional office to quote, on the bill paid in June 1891, the reference to previous payment, resulting in an excess payment for sectioning (paras. 6 to 12);

(*d*) neglect of the sub-divisional office to mark the third bill as a "Revised" bill, resulting in a double payment of Rs. 166–11–3 (paras. 13 to 15);

(*e*) failure of the sub-divisional office to obtain a voucher for the last payment made on 31st March 1892 (paras. 16 and 17);

and I propose to review each of these points separately.

4. (*a*) *Neglect of the sub-divisional officer to satisfy himself that the work charged for in the first bill had been satisfactorily performed before passing that bill for payment.*—With regard to this, I quote the following from para. 2 of the Executive Engineer's letter No. 247, dated 24th November 1892 :—

"In revising the bill, the sub-divisional officer being apparently dissatisfied with the work reduced the rate allowed in the first bill on 976·80 squares of sectioning from 1 anna to 6 pies."

It should be remembered that "the first bill" was paid on 31st March 1891, while the "Revised" bill was not paid until 31st March 1892, or a year later. It should also be borne in mind that the necessity for a revised bill was not discovered

by the sub-divisional office, but was pointed out to that office by the divisional office. The conclusions therefore are :—

(i) that the bill was paid without proper examination of the work done, although—

(*a*) it bears a certificate to the effect that the work had been "satisfactorily performed," and

(*b*) it is countersigned by the sub-divisional officer ;

(ii) that notwithstanding this certificate and countersignature, it was eventually found that a portion of the sectioning had been so badly done as to justify a reduction of the rate to *one half the rate originally allowed* ;

(iii) that it took the sub-divisional office a whole year after work had been measured, inspected, and paid for, to discover that the work had been thus unsatisfactorily performed ;

(iv) that unless the initiative had been taken by the divisional office — late though such action was — the unsatisfactory work in sectioning would have been paid for at double the rate it was eventually found to be worth.

5. (*b*) *Failure of the sub-divisional office to detect or challenge the excess charge for sectioning in the second bill.*—It is abundantly clear from the correspondence that the sub-divisional office was fully aware that the amount withheld from the original contractor, for sectioning, was Rs. 170, and that this was all that was available for payment to the piece-worker who had undertaken to complete the work for that amount. It was therefore clearly the duty of that office to have challenged the excess charge for sectioning contained in the second bill, and *not* to have passed the bill on for payment by the divisional office without a word of explanation, as it did.

6. (*c*) *Neglect of the sub-divisional office to quote, on the bill paid in June* 1891, *the reference to previous payment, resulting in an excess payment for sectioning.*—The sub-divisional officer, however, repudiates all responsibility for payment of this excess charge, for at the part marked B in his letter No. 159, dated 21st May 1892, to the Executive Engineer, he says :—

"Your (*i.e.*, the divisional) office was therefore fully aware of all the circumstances and cannot now plead that the omission to deduct previous work misled them."

7. As already stated, I will hold divisional accountants personally responsible for applying every possible check to a bill ; but divisional accountants are not omniscient, and unless the necessary particulars relating to earlier payments are given on a piece-worker's bill, it is impossible for them to know whether any previous payments have been made on account of that particular work or not.

8. Column 8 of the prescribed form for a piece-worker's bill provides only for work done during the month ; and therefore, unless column 4, "item number of last voucher," is filled up, the divisional office has nothing before it to lead to the supposition that any previous payment has been made on account.

9. I enclose (to be returned) the bill for June 1891 on which the over-charge for sectioning was first admitted by the divisional office ; and I trust Government will support me in the opinion that the sub-divisional office failed in its duty in not completing column 4, and in thus leading the divisional office to believe that the bill was self-contained and one on which no previous payment had been made.

10. In this instance, I have held Accountant A. Runga Row responsible for not having challenged the over-charge, notwithstanding this omission on the part of the Sub-divisional office, because the case was a special one and he was fully aware that the amount available for sectioning, under that particular estimate, was limited to Rs. 170 ; the accountant's laxity, however, does not, in my opinion, release the sub-divisional office from responsibility in the matter.

11. At the part marked D in the same letter, the sub-divisional officer goes on to say :—

"Personal responsibility therefore for the over-payment rests with your (*i.e.*, the divisional) office. You will observe that solely from information available in your office they have now discovered the over-payment. I see the bill was irregularly framed . . . My own views of preparing the bill would have been out of place."

If it be true that this sub-divisional officer has no means in his own office of controlling outlay on works under his charge, the system is radically wrong ; and it is impossible to limit the extent to which over-payments, or double payments, may take place in his sub-division.

12. The sub-divisional officer admits that "the bill was irregularly framed," but contends that "his own views of preparing the bill would have been out of place." I do not see what "his own views" on this subject had to do with it, for in paras. 8 and 9 of this note I have shown (*a*) that the prescribed form of bill makes it incumbent on the officer submitting a bill to quote in column 4 the number of the item on which the last payment was made, and (*b*) that it was entirely owing to the neglect of the sub-divisional office to give this information in the second bill that the excess payment for sectioning occurred.

13. (*c*) *Neglect of the sub-divisional office to mark the third bill as a "Revised" bill, resulting in a double payment of Rs.* 166-11-3.—At the part marked A in the sub-divisional officer's letter already quoted, he thus writes :—

"The piece-work bill now under consideration was refused payment by your office and was returned for revision."

So far from payment of the bill having been refused by the divisional office, the first two bills were paid, one on 31st March 1891 and the other on 6th June 1891, *before* the over-charge for sectioning was discovered ; and as payments in sub-divisions are usually made through sub-divisional officers, I cannot understand how this sub-divisional officer was not aware of the fact that payment had already been made.

11. At the part marked C in his letter, the sub-divisional officer further throws off responsibility for the double payment in the following words :—

"If they (*i.e.*, the divisional office) had simply looked at the reference . . . quoted in the covering letter which accompanied my bill, . . . they would have at once seen, if they did not remember such a patent transaction."

I however take it for granted that when an Executive officer has occasion to furnish a "revised" estimate, or a "revised" completion report, he always writes the word *upon the document itself ;* and if this is necessary on such documents, I submit that it is far more necessary to mark a *bill* as a "revised" bill, in the same way as a duplicate of a bill is clearly marked "duplicate," the object in each case being to prevent the possibility of double payment.

15. If this precaution had been taken in the case under notice, the double payment could not have occurred without flagrant neglect in the divisional office. There is always the risk of a "covering letter" being mislaid, or becoming detached from a bill, as appears to have been the case in the present instance ; and it should therefore be clearly understood that any such remark should be prominently written on the document itself.

16. (*d*) *Failure of the sub-divisional office to obtain a voucher for the last payment made on* 31*st March* 1892.—The only document that I can trace on the subject is a copy of a letter, dated 7th September 1892, from the Delta Overseer to the Executive Engineer, in which it was stated that the piece-worker alleged that he had "sent the voucher through post." The interests of Government cannot be protected if payments are made in this lax way and if disbursers do not take steps to obtain vouchers, at the time of payment, for all payments made by them.

17. I have already been called to account, at the instance of the Comptroller-General, over the great delay that occurs in this Presidency in rendering vouchers to my office, and I beg that stringent orders may be issued on the subject. This particular voucher has not yet been received in my office, *although the payment was made over ten months ago.*

18. It may be remarked, in passing, that another point (marked E) in the sub-divisional officer's letter, which attracts notice, is the method suggested by him of recovering the amount of the excess payment. He writes—"Perhaps if the party (*i.e.*, the piece-worker) is very poor, a work may be given him."

19. Now, the piece-worker must have known full well, when he received the cheque, dated 31st March 1892, for Rs. 184, that he had been paid more than double the amount for which he had agreed to work; and for the department to re-employ a man who had refused to refund a sum that had been overpaid to him would, I submit, set a bad example to other contractors and piece-workers.

20. The amount of this particular double payment is only Rs. 166-11-3, but most important principles are involved in the views apparently held by this sub-divisional officer, as brought to notice in this correspondence; and I therefore consider it very desirable, in the interests of Government, that such instructions should be issued to the department as will make sub-divisional officers fully alive to their responsibilities in regard—

(i) to the inspection of work done, before paying a bill, or passing a bill for payment by the divisional office (para. 4);

(ii) to the necessity of exercising an efficient control over outlay, and inquiring at once into excesses (para. 5);

(iii) to the compliance with all Code requirements in the preparation of bills (paras. 6 to 12);

(iv) to the necessity of marking, on the bill itself, the word "Revised" or "Duplicate," in order to prevent the possibility of double payment (paras. 13 to 15); and

(v) to the absolute necessity of obtaining a voucher for every payment, at the time of making a payment, as required by Public Works Department Code, chapter X, para. 51 (paras. 16 and 17).

Endorsement by the Superintending Engineer, II Circle—on letter from the Executive Engineer, Nellore Division, No. 422, dated 30th March 1893—dated 2nd April 1893, No. 24 N.L.

Office-note from the Examiner, Public Works Accounts, dated 15th April 1893, No. 1256 C.

ORDER—dated 18th May 1893, No. 1349 W., Public Works.

The Examiner's note No. 54-A., dated 21st February 1893, above recorded, will be communicated to Superintending Engineers with the remark that the responsibilities of sub-divisional officers in respect to the preparation and disposal of bills as detailed in para. 20 of the note should receive careful attention.

2. With regard to clause (i) of para. 20, it is observed that it may not always be possible for a sub-divisional officer himself to inspect a work before making any payment on it, but in such cases he should not pay or order payment unless the subordinate, on whose measurements or inspection of the work the bill is based, certifies that the work has been properly performed, and inspection of every work should be as frequent as possible.

(True Extract.)

(Signed) J. HANNAN,
Ag. Joint Secy. to Govt., P.W.D.,
General, Buildings and Roads Branch.

To Superintending Engineers.
" the Consulting Architect to Government.
" the Superintendent of Works, Periyár Project.
" the Examiner, Public Works Accounts, with one bill.

Exd. J. Moses.
Spare Copies

1842
23

GENERAL.
ACCOUNT.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated May, 18th.

Read. *Encl*

G.O., 18th May 1893, No. 1349 W.

MAY.

Over-payment to a Piece-worker in Nellore division

Orders on correspondence in connection with a certain — and the responsibilities of sub-divisional officers with respect to the preparation and payment of bills.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper :—

From R. G. MACDONALD, Esq., Officiating Deputy Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 30th May 1893, No. 87 A.G.

I am directed to forward, for information and attention, copy of a letter No. 484 G., dated 28th April 1893, with enclosure, from the Accountant-General, Public Works Department, bringing to notice the delay that occurs in the submission of vouchers by Executive Engineers in the Madras Presidency. I am to invite special attention to the remarks of the Deputy Auditor-General and of the Comptroller and Auditor-General which will be found in the enclosures of the Accountant-General's letter.

Enclosures.

From the Accountant-General, Public Works Department, to the Secretary to the Government of India, Public Works Department, dated 28th April 1893, No. 484 G.

In continuation of my letter No. 91 G., dated 20th January last, I have the honour to submit, for such action as may be considered necessary, extract para. 27 (ii) of a report by Mr. Hart, Officiating Deputy Auditor-General, on the office of the Examiner, Public Works Accounts, Madras, and extract para. 2 of the Comptroller and Auditor General's observations thereon.

2. It appears that the delay in the submission of vouchers in the Madras Presidency has become serious and I would suggest that the attention of the Madras Government may be drawn to the matter.

Extract para. 27 (ii) from the Inspection Report by the Deputy Auditor-General on the Madras Public Works Accounts Office and para. 2 of Comptroller and Auditor General's comments thereon.

27 (ii). There is often some incomprehensible procrastination on the part of Divisional officers in furnishing vouchers. The Examiner sends to Government a quarterly "statement of vouchers long overdue," with the Executive Engineer's explanation and his own remarks against each item, and Government passes its orders in the last column of the statement. Generally speaking, the lists are not as long now as they were in 1890–91, but still the statement, dated 15th April 1892, shows 41 overdue vouchers, one of which appertains to the accounts of June 1890, nine to the accounts for March to May 1891, thirteen to those from June to August 1891, and eighteen to those of September and October 1891.

---

2. *Para.* 4 27 (ii).—Steps should be taken to secure prompt submission of vouchers. As no payments can be made without a voucher, delay in its submission is inexcusable.

ORDER—dated 16th June 1893, No. 1607 W., Public Works.

No. 654 W., dated 10th March 1893.
„ 786 W. „ 22nd „ „

Communicated, in continuation of the orders marginally noted, to officers of the Public Works Department for careful attention.

(True Extract.)

(Signed) J. HANNAN,
Ag. Joint Secy. to Govt., P.W.D.,
General, Buildings and Roads Branch.

To Superintending Engineers.
„ the Consulting Architect to Government.
„ the Superintendent of Works, Periyár Project.
„ the Examiner, Public Works Accounts.

Exd. A. D. Xavier.
Spare Copies

1842
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GENERAL.
ACCOUNT.

Govt. of {1893} Madras.
PUBLIC WORKS.

Dated June, 16th.

Recd. *Encl.*

G.O., 16th June 1893, No. 1607 W.

JUNE.

Vouchers

Letter from the Government of India forwarding copy of a communication from the Accountant-General, Public Works Department, bringing to notice the delay in the submission of — by Executive Engineers in the Madras Presidency and inviting special attention to the remarks thereon of the Deputy Auditor-General and of the Comptroller and Auditor General, communicated to officers of the department.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated 1st July 1893, No. 7-A.

In consequence of the adoption of the Government of India Code forms and accounts procedure in this Presidency, it has become desirable to reconsider G.O., No. 1492 W., dated 12th June 1886, transferring from divisional offices to the Examiner's office the distribution of establishment and tools and plant charges.

2. Chapter XIII, para 18, of the Code requires the distribution to be made monthly by Executive Engineers before closing their books and forms 32 O and 33 C provide for the record of these charges in their monthly accounts.

3. Under the operation of the order quoted, the charges in question are, however, partly distributed by Executive Engineers, viz., those appertaining to contributions and works undertaken for the Military and Civil Departments, while the balance, chargeable to Public Works grants, is left to be distributed in the Examiner's office. This complicates and delays matters, as it necessitates the use of two additional suspense heads in the accounts of Executive Engineers under Transfers, viz., "General Establishment" and "General Tools and Plant," for which there is no provision in the forms, and in order to relieve these a special and somewhat elaborate register has to be maintained in the Examiner's office, which cannot be completed and the results determined until the monthly accounts of all Executive Engineers are audited and booked.

4. The present procedure is moreover opposed to the principle that all charges should be finally adjusted in the accounts of disbursing officers.

5. I may add that double charges have sometimes arisen from a misinterpretation and misapplication of the procedure in force and that a uniform method, such as that now suggested, has everything in its favour.

ORDER—dated 12th July 1893, No 1822 W., Public Works.

The Examiner's proposals being in accordance with Code rules will be adopted.

(True Extract.)

(Signed) J. HANNAN,
Ag. Joint Secy. to Govt., P.W.D.,
General, Buildings and Roads Branch.

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

Exd. A. D. Xavier,
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated July, 12*th*.

Recd. *Encl.*

G.O., 12th July 1893, No. 1822 W.

JULY.

Establishment and Tools and Plant Charges

Ordering that — be distributed in future in divisional offices instead of in the Examiner's office as hitherto.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General, Account.

READ—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 13th September 1893, No. 954 A.

Considerable relief has been afforded to divisional offices by the substitution, authorized in G.O., No. 3053 W., dated 14th November 1891, of completion statements,—

(i) monthly, for all special and extraordinary repairs whatever their amount, and for all original works costing less than Rs. 5,000 each;
(ii) annually, for all annual repair estimates;—

instead of a detailed completion report for each individual work or repair estimate irrespective of cost; but the work in connection with these documents can be still further reduced by adopting the rule in the Public Works Department Code, volume I, chapter IX, paragraph 38, as modified by Standing Order No. 32 of 1st July 1892.

2. I therefore submit, for the favorable orders of Government, that, unless specially ordered otherwise by the sanctioning authority,—

(i) even in the case of works which are accounted for by sub-heads, a detailed completion report be submitted *only when the sanctioned estimate has been exceeded by more than 5 per cent;*
(ii) that in every other case, *irrespective of any limit to the sanctioned amount*, a completion statement be submitted—

(*a*) monthly, for all original works, or special and extraordinary repairs;
(*b*) annually, for all annual repair estimates.

ORDER—dated 22nd September 1893, No. 2440 W., Public Works.

The proposals of the Examiner, Public Works Accounts, are approved.

(True Extract.)

(Signed) J. HANNAN,
Ag. Joint Secy. to Govt., P.W.D.,
General, Buildings and Roads Branch.

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

Exd. A. D. Xavier.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated September, 22nd.

Read. *Encl.*

G.O., 22nd Sept. 1893, No. 2440 W.

SEPTEMBER.

Completion Reports

Further modification of the rules respecting — proposed by the Examiner, Public Works Accounts, approved.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

From R. G. MACDONALD, Esq., Deputy Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, the 7th August 1893, No. 123 A.G.

With reference to your letter No. 1184 W., dated 1st May 1893, I am directed to inform you that a standing order will shortly issue, modifying paragraph 131, chapter XV, volume II, Public Works Department Code, to cover the case referred by the Consulting Architect. No charges for establishment and tools and plant should be credited to the Military Works Department in this instance.

ORDER—dated 19th August 1893, No. 2144 W., Public Works.

Communicated to the Consulting Architect with reference to G.O., No. 1183 W., dated 1st May 1893.

(True Extract.)

(Signed) J. HANNAN,
Ag. Joint Secy. to Govt., P.W.D.,
General, Buildings and Roads Branch.

To the Consulting Architect.
" Examiner, Public Works Accounts.
" Military Department,
with copy of G.O., No. 1183 W., dated 1st May 1893.

Exd. A. D. Xavier.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated August, 19th.

Read. *Encl.*

G.O., 19th Aug. 1893, No. 2144 W.

AUGUST.

Establishment and Tools and Plant

Letter from the Government of India stating that percentages for — should not be charged to Provincial funds on lump sum payments made by the Military Works Department and that the necessary standing order to the Public Works Code will shortly issue, communicated to the Consulting Architect.

1894
29

27TH NOVEMBER 1893, No. 3058 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General, Account.

READ—the following papers :—

Office-note to the Examiner, Public Works Accounts, dated Madras, 11th October 1893, No. 3327 C.

In your office-note No. 784 C., dated 10th March 1893, you reported that the probable fluctuations in the suspense accounts of 1892–93 would result in a net decrease of Rs. 26,900, but from the finance accounts of that year it is observed that the actual decrease amounted to Rs. 58,780, or Rs. 31,880 in excess of the amount reported by you. Please explain the causes which lead to such a large difference and arrange for a more accurate forecast being made in future years.

Office-note from the Examiner, Public Works Accounts, dated Madras, 23rd November 1893, No. 1905 D.

The probable net fluctuations reported in my office-note No. 784 C., dated 10th March 1893, was based upon information received from Executive Engineers which was called for by me with reference to G.O., No. 3082 W., dated 1st November 1889.

2. I enclose a statement showing the probable net fluctuations as anticipated by Executive Engineers in their accounts for January, February and March 1893, and the actual net results as shown in their accounts for the same period, from which it will be seen that the net fluctuations as anticipated by the marginally-noted Executive Engineers were considerably in excess of actuals.

Gódávari Eastern.
Kistna Eastern.
Periyár No. I.
Public Works Workshops.

3. Unless Executive Engineers furnish me with correct data, it will be impossible for me to give you a correct forecast, and I therefore beg that their attention may be called to the matter.

ENCLOSURE.

STATEMENT showing the probable fluctuations in the suspense accounts as reported by the Executive Engineers and the actual net results adjusted in the accounts for January, February and March 1893.

Number.	Division.	Probables.	Actuals.	Difference. More.	Difference. Less.
		Rs.	Rs.	Rs.	Rs.
1	Architect	— 89	— 676	— 587	..
2	Bellary	..	— 100	— 100	..
3	Buckingham canal	— 7	— 272	— 265	..
4	Chinglepat	..	..	..	..
5	Coimbatore	— 3,265	— 2,618	..	— 647
6	Ganjám	— 3	— 3	..	..
7	Gódávari Eastern	4,635	— 1,658	..	6,293
8	Do. Western	1,619	480	..	1,139
9	Gudivádа	— 318	1,059	1,377	..

Statement showing the probable fluctuations in the suspense accounts as reported, &c.—*cont.*

Number.	Division.	Probables.	Actuals.	Difference.	
				More.	Less.
		Rs.	Rs.	Rs.	Rs.
10	Kistna Eastern	— 15,370	— 22,054	— 6,784	..
11	Do. Western	— 901	— 517	..	— 384
12	Kurnool	— 202	578	780	..
13	Negapatam	— 123	46	169	..
14	Nellore	— 500	— 2,642	— 2,142	..
15	North Arcot	25	25	..	..
16	Periyár No. I	10,273	— 10,669	..	20,942
17	Rushikulya	— 14	105	119	..
18	Stores (Presidency)	— 4,925	— 7,047	— 2,122	..
19	Tanjore	..	100	100	..
20	Trichinopoly	— 585	— 289	..	— 296
21	West Coast	— 2,139	— 3,199	— 1,060	..
22	Workshops (Presidency)	— 58,845	— 53,860	..	— 4,985
23	Examiner's	590	1,151	561	..
24	Petty differences in other divisions	— 3,915	— 3,833	54	— 36
	Total ..	— 73,979	— 1,05,893	— 9,890	22,024

(Signed) I. S. SHERLOCK-HUBBARD,
Examiner, Public Works Accounts.

ORDER—dated 27th November 1893, No. 3058 W., Public Works.

Communicated to officers of the Public Works Department whose attention is called to the necessity for framing careful forecasts of the fluctuations in their suspense accounts.

(True Extract.)

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

To Superintending Engineers.
„ the Consulting Architect to Government.
„ the Superintendent of Works, Periyár Project.
„ the Examiner, Public Works Accounts.

Fxd. A. Grubert.
Spare Copies

1842/30

GENERAL.
ACCOUNT.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated November, 27th.

Recd.

Encl.

G.O., 27th Nov. 1893, No. 3058 W.

NOVEMBER.

Suspense Accounts

Orders directing officers of the department to be more careful in framing forecasts of the fluctuations in their —.

1892/34

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

Office-note from the Examiner, Public Works Accounts, dated 5th Sept. 1893, No. 831 A.					
Memo. by the Chief Engineer, Public Works Dept., dated 25th Sept. 1893, No. 3178 C.					
Letter from the Superintending Engineer, I Circle, dated 28th Nov. 1893, No. 533 G.L.					
"	"	II	"	" 27th "	" " 2079 K.S.
"	"	III	"	" 17th "	" " 2119.
"	"	IV	"	" 4th Dec.	" " 479 W.
"	"	V	"	" 7th Nov.	" " 421 W.
"	"	V	"	" 15th "	" " 430 W.
"	Supt. of Works, No. I Periyár Divn.		"	" 13th Oct.	" " 995 T.C.
"	"		"	" 14th "	" " 165 C.E.

ORDER—dated 20th December 1893, No. 3304 W., Public Works.

In the circumstances stated by the Superintending Engineers concerned, no change will be made in the dates now fixed for the submission to the Examiner's office of the accounts of the undermentioned divisions :—

	Date due in the Examiner's office.
North Arcot	21st
Tinnevelly	21st
Kurnool	22nd
Kistna Western	23rd
Gudiváda	24th
Kistna Eastern	24th
Ganjám	25th
Rushikulya	25th

2. The following divisions, which have hitherto been allowed extended time for the submission of their accounts, will, in future, despatch them so as to reach the Examiner's office on the 20th of the month following that to which they relate :—

Buckingham Canal.	Cuddapah.
Chingleput.	Tanjore.
South Arcot.	Presidency Workshops.

3. The due dates for the following divisions will be as shown below :—

Periyár No. I	22nd
West Coast	23rd
Gódávari Eastern ... }	30th for the accounts of March and 26th for all other months.
Gódávari Western .. }	

4. The undermentioned divisions will, as at present, submit their accounts so as to reach the Examiner on the 20th of the month following that to which they relate :—

Vizagapatam.	Negapatam.
Nellore.	Trichinopoly.
Bellary.	Madura.
Coimbatore.	Periyár No. II.
Salem.	Consulting Architect.
Presidency Stores.	

(True Extract.)

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

To Superintending Engineers.
" the Superintendent of Works, Periyár Project.
" the Consulting Architect to Government.
" the Examiner, Public Works Accounts.

Exd. C. A. Munusawmy.
Spare Copies.

1893
32

GENERAL.
ACCOUNT.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated December, 20th.

Read. *Encl.*

G.O., 20th Dec. 1893, No. 3304 W.

DECEMBER.

Divisional Accounts

Orders regarding the dates for submission of — to the Examiner's office.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers:—

Office-note from the Examiner, Public Works Accounts, dated 15th January 1892, No. 63 S.A.

In G.O., No. 3053 W., of 14th November 1891, a procedure was authorized which will afford considerable relief to divisional offices in connection with the submission of completion reports, and it is considered that the detail in which registers of works need be kept is also susceptible of appreciable curtailment.

2. The orders of the Government of India on the subject, as contained in volume II of its code, are as follows:—

"(*a*) For works costing under Rs. 2,500, the accounts need not be kept by sub-heads; the registers of works will show merely the total charges against the work in cases where the Superintending Engineer and the Examiner approve.

"(*b*) For works costing from Rs. 2,500 to Rs. 10,000 each, in cases where the Superintending Engineer and the Examiner approve, the accounts of sub-heads need not be kept according to actual cost, but according to the normal cost arrangement.

"(*c*) For works costing over Rs. 10,000 each, the accounts of sub-heads will be kept according to actual cost (*chapter XIII, para* 60)."

3. The Public Works Accounts committee of 1889 went considerably further in their recommendations for curtailment of this record of outlay by sub-heads, to wit—

"Several officers of high standing and experience laid great stress on the desirability of limiting the detail of outlay in the works accounts. It is alleged that the distribution of charges between sub-heads is frequently arbitrary. The committee thinks that the record of outlay on all works costing Rs. 5,000 and under may, unless specially otherwise ordered by the sanctioning or controlling officer, be limited to totals under cash and stock (*para.* 238 *of the committee's report*)."

4. These recommendations were accepted by the Government of India in the following terms:—

"The Government of India is pleased to give local Governments and Administrations power to raise, at their option, the limit of cost of works, below which outlay need not be recorded by sub-heads from Rs. 2,500 to Rs. 5,000.

"In the case of the Irrigation branch of the department, however, it appears to the Government of India that it will be advisable that outlay on special works which require exceptional care, such as aqueducts and syphons on distributaries should be recorded by sub-heads even if they are estimated to cost less than the above limit provided the estimated cost is not under Rs. 2,500. Local Governments and Administrations may also empower Superintending Engineers to extend this principle to any other works estimated to cost between Rs. 2,500 and Rs. 5,000 (*Government of India Circular No.* 10 *P. W., dated* 10*th October* 1889)."

5. It would therefore be in strict accordance with the orders of the Government of India to discontinue the record in registers of works of outlay by sub-heads under—

(i) all original works, *excepting* special irrigation works which require exceptional care, such as aqueducts and syphons on distributaries, costing Rs. 5,000 and under;

(ii) all exceptional original irrigation works costing Rs. 2,500 and under; and even this will be an appreciable relief to divisional offices.

6. In reference to *repairs*, I think the record of outlay by sub-heads may be dispensed with without any sacrifice of control over expenditure in *all* cases of (*a*) ordinary and (*b*) annual repairs, *irrespective of amount*, and that, in cases of *special* repairs, costing above Rs. 5,000, the sanctioning authority might declare, at time of sanction, whether the registers of works should be posted according to sub-heads or not.

7. If these proposals, which I have discussed with the Chief Engineer, Public Works Department, meet with the approval of Government, I would ask the favour of early orders on them in order that they may be brought into force with effect from the accounts of the current month.

Note by the Chief Engineer, Public Works Department.

I concur in the above proposals.

(Signed) J. PENNYCUICK, Colonel, R.E.,
Chief Engineer, P.W.D.

16th January 1892.

Order—dated 21st January 1892, No. 208 W., Public Works.

The proposals of the Examiner, Public Works Accounts, which are concurred in by the Chief Engineer, are approved and sanctioned.

(True Extract.)

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

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

Exd. A. D. Xavier.
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1842
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GENERAL.
ACCOUNT.

Govt. of {1892} Madras.

PUBLIC WORKS.

Dated January, 21st.

Recd. *Encl.*

G.O., 21st Jan. 1892, No. 208 W.

JANUARY.

Register of Works

Certain modifications proposed by the Examiner, Public Works Accounts, in the detail in which to keep — , approved and sanctioned.

1892/35

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 28th July 1892, No. 74 A.

Sanction of Government is sought to the introduction of the simplified forms for making payments to contractors and suppliers, sanctioned in Government of India Public Works Department Circular No. 37 of 1889.

2. Very great relief will be afforded to Divisional offices by the use of the simple "hand-receipt" form (enclosure A to this note) for payments "on account," instead of the present elaborate form No. M. 14 (enclosure B).

3. At present two copies are made of form No. M. 14, one for record in the Divisional office and the other for submission with monthly accounts for audit, and it will readily be seen that in a division, where there are running accounts with several contractors, the clerical labour that will be saved by the use of the hand-receipt form will be very appreciable.

4. It often indeed happens that the payment made is in respect of only 2 or 3 items on which work has been done during a month, but to arrive at the details for form No. M. 14 it is necessary to copy out the details of every item in the estimate, irrespective of the fact that no work has been done on them during the month in question. This is pure waste of time.

5. All that is necessary before making a payment on account is to work out the *value of work done* during the month, ignoring items on which work has *not* been done. This can be calculated in any form an Executive Engineer may find most convenient, but it is imperative that the calculations be based on work actually done, *as recorded in the measurement book*. Those details should, however, *not* be furnished to the Examiner, whose requirements will be fully met by the contractor's acknowledgment on the hand-receipt form.

6. That form, it will be observed, contains, on the reverse, all the particulars that are necessary for audit purposes, viz. :—

Total value of work done,	Balance,
Previous payments,	Page in measurement book,
Payment now made,	

and, when it is remembered (*a*) that all intermediate measurements between commencement and completion of a work are subject to final re-measurement on completion and (*b*) that every bill for a final payment is subjected to the most detailed and thorough check in the Examiner's office, it will be seen that the interests of Government will be completely safeguarded by the use of the form that has been approved by the Government of India.

7. Enclosure B is an original voucher (No. 10, South Arcot division) for May 1892 and the favour of its return is requested.

Note by the Chief Engineer, Public Works Department.

I concur in the above remarks.

4th August 1892. (Signed) J. PENNYCUICK, Colonel, R.E.,
Chief Engineer, P.W.D.

ORDER—dated 11th August 1892, No. 2216 W., Public Works.

The proposals of the Examiner are approved and sanctioned.

(True Extract.)

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

To the Chief Engineer for Irrigation,
" Superintending Engineers,
" the Consulting Architect to Government,
" the Superintendent of Works, Periyár Project,
" the Examiner, Public Works Accounts, with one enclosure.

} with spare copies of Government of India Circular No. 37 P.W. of 1889.

Exd. A. D. Xavier.
Spare Copies

1842
36

GENERAL.
ACCOUNT.

Govt. of {1892} Madras.

PUBLIC WORKS.

Dated August, 11th.

Read. *Encl.*

G.O., 11th Aug. 1892, No. 2216 W.

AUGUST.

Forms

Certain proposals of the Examiner of Public Works Accounts regarding the introduction of the simplified — for making payments to contractors and suppliers, approved and sanctioned.

Vol V
37

CIRCULAR No. 35 of 1889.

From

MAJOR C. H. P. CHRISTIE, R.E.,

EXAMINER, P. W. ACCOUNTS, MADRAS,

To

ALL EXECUTIVE ENGINEERS.

Madras, 11th July 1889.

SIR,

With reference to my Circular Letter No. 18 C. L., of 25th September 1888, regarding the system of binding monthly accounts, after considering the replies of all Executive Engineers, I have the honor, with the concurrence of the Chief Engineer, P. W. Department, to request that the following rules may be observed in future in dealing with accounts records of your office :—

I. The divisional office copies of monthly accounts, *i.e.*, cash and stock accounts current and all schedules in support of them, for each month, should be bound into monthly volumes as soon as possible after receipt of finally disposed of audit notes and objectionable items statements relating thereto, the following documents being bound up with them :—

(1) Applications for letters of credit.

(2) Sub-divisional cash balance returns in Form M. 1.

(3) Stock Accounts Forms M. 10, 11 and 12.

(4) Audit notes, objectionable items statements and advices of audit.

II. The accounts should be arranged in the order of the list of accounts Form M 64 ; Nos. (1) and (2) alone being placed with the cash account current, No. (3) with the stock account current, and No. (4) last on the file.

III. The undermentioned documents should be kept in separate bundles for each year, a separate bundle for each item (1), (2), &c.

(1) Office copies of completion reports.

(2) Progress reports.

IV. Salary, travelling allowance and contingent bills with corresponding disallowance lists, also salary bills of work establishments and monthly lists of claims for compensation for quarters, so arranged as to have all of one kind for one year together.

V. The undermentioned documents should be filed in monthly bundles: a separate bundle for each item (1), (2), &c.

(1) Work abstracts with corresponding daily or ten-day reports.

(2) Work vouchers, if any copies are retained.

(3) Vouchers under Rs. 5 each, nominal muster rolls, and certified copies of vouchers above Rs. 5, with measurement sheets; vouchers, including nominal muster rolls, to be kept permanently in cash book order and to be pasted into guard books.

VI. Estimates should be pasted into guard books, a separate guard book being kept for each fund; all deviation statements being filed with the estimates affected by them.

VII. Copies of sub-divisional cash books and of imprest accounts, should be bound in yearly volumes arranged so as to have together all accounts of the same sub-division or imprest holder for the year, and then the whole bound together in one or more volumes, according to bulk.

2. The above rules will necessarily be to some extent tentative in the first instance, and any modification of them which may be suggested, say, ten or twelve months hence as the result of actual and sufficient experience will be carefully considered; but as the rules have been drawn up after full and careful consideration of the opinions expressed in reply to the circular letter already quoted, I shall feel obliged if you will refrain from suggesting any modification based only on anticipated convenience or inconvenience.

I have the honor to be,

Sir,

Your most obedient Servant,

C. H. P. CHRISTIE, Major, R.E.,

Examiner, P.W. Accounts, Madras.

500—15-7-89.

1842/38

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers:—

Office note from the Examiner, Public Works Accounts, dated Madras, 25th February 1889, No. 255.

With reference to Government of India Standing Order No. 150, dated 27th December 1888, to volume I, chapter 6 of the Government of India Public Works Department Code laying down that no salary charges of any kind (except for hot-weather establishment) should be included in contingent bills and that the salaries of office servants should be included in the salary bill of the office, I beg to suggest that Government be moved to issue an order requiring Superintending Engineers, Executive Engineers, and other heads of Public Works offices to discontinue from 1st April 1889 the entry in contingent bills of charges for sweeper and other menial establishment. All such charges should appear in salary bills, the establishment concerned being first sanctioned by Government under Code paras. 24 and 26.

2. It will be necessary for Government to decide whether such establishment should be considered permanent or temporary. If the former, the men will be eligible to pension, and if the latter, renewal of sanction for their continued entertainment will be necessary year by year (*vide* Code para. 183).

Office note from the Examiner, Public Works Accounts, dated 1st April 1889, No. 420.

Herewith a statement showing the expenditure on account of menial servants employed in all Public Works offices during 1888-89 and charged off to establishment "contingencies."

Enclosure.

Statement showing expenditure on account of menial servants employed during 1888-89 and charged off to contingencies.

Division or offices.	Pay per mensem.						Total per mensem.			Total per annum.		
	Sweeper and scavenger.			Waterman.								
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Secretary to Government, Public Works Department	...			*13	0	0	13	0	0	156	0	0
Chief Engineer for Irrigation	...			1	0	0	1	0	0	12	0	0
Examiner, Public Works Accounts	...			4	0	0	4	0	0	48	0	0
Head-quarters, Tank Restoration Scheme	...			0	12	0	0	12	0	9	0	0
Consulting Architect	...			1	0	0	1	0	0	12	0	0
I Circle, Superintending Engineer's office	3	0	0	...			3	0	0	36	0	0
„ Ganjam	1	8	0	...			1	8	0	18	0	0
„ Vizagapatam	3	0	0	...			3	0	0	36	0	0
„ Godávari Eastern	4	8	0	...			4	8	0	54	0	0
„ „ Central	3	0	0	...			3	0	0	36	0	0
II Circle, Superintending Engineer's office	1	0	0	...			1	0	0	12	0	0
„ Kistna Eastern	2	8	0	...			2	8	0	30	0	0
„ „ Western	1	0	0	...			1	0	0	12	0	0
„ Gudiváda	1	0	0	...			1	0	0	12	0	0
III Circle, Superintending Engineer's office	1	8	0	...			1	8	0	18	0	0
„ Bellary	2	0	0	...			2	0	0	24	0	0
„ Kurnool	1	0	0	...			1	0	0	12	0	0
IV Circle, Superintending Engineer's office	5	0	0	...			5	0	0	60	0	0
„ Nílgiri	5	0	0	...			5	0	0	60	0	0
„ No. IV Party, Tank Restoration Scheme							2	0	0	24	0	0
V Circle, Presidency	8	0	0	...			8	0	0	96	0	0
„ North Arcot	2	4	0	...			2	4	0	27	0	0
„ Chingleput	1	8	0	...			1	8	0	18	0	0
VI Circle, Superintending Engineer's office	1	0	0	...			1	0	0	12	0	0
„ Trichinopoly	0	8	0	...			0	8	0	6	0	0
„ Tanjore	0	8	0	...			0	8	0	6	0	0
„ Negapatam	1	0	0	...			1	0	0	12	0	0
Total	51	13	0	19	12	0	71	8	0	858	0	0

* Includes one hand-cart man on Rs. 7.

Office note from the Examiner, Public Works Accounts, dated 6th May 1889, No. 593.

Order—dated 17th May 1889, No. 1318 W., Public Works.

In accordance with Standing Order No. 150, dated 27th December 1888, to volume I, chapter 6 of the Government of India Public Works Code, no salary charges of any kind except those for hot-weather establishments should be included in contingent bills and the salaries of office servants should be included in the establishment salary bills.

2. The servants enumerated in the annexed statement, which has been based on the audited charges for 1888-89, are therefore sanctioned for the current official year against the grant for temporary establishment.

3. As the cost of the establishments of the Consulting Engineer for Railways and the Examiner of Railway Accounts is not chargeable to Provincial, the provision made in the statement submitted by the Examiner of Public Works Accounts has been eliminated, and the Consulting Engineer for Railways will be requested to take the necessary action in the matter.

	Total per mensem.			Total per annum.		
	Rs.	A.	P.	Rs.	A.	P.
* Consulting Engineer for Railways watermen	1	8	0	18	0	0
Examiner, Railway Accounts waterman.	0	10	0	7	8	0

4. The pay of the establishments now sanctioned will hereafter be included in the salary bills of the offices concerned, and the necessary provision should be made in future annual proposition statements of temporary establishment.

5. The sanction accorded in para. 1 of these Proceedings has been registered as Provincial No. 8 W. of 1889-90 and classified as Establishment, Temporary.

(True Extract.)

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

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

Exd. J. Henricus.
Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated May, 17th.

Read. *Encl.*

G.O., 17th May 1889, No. 1318 W.

MAY.

Menial Servants

Statement of — for 1889-90, sanctioned against the grant for temporary establishment.

C842
40

Clerk.

Is there now the
usual Court Establish-
ment? by the S.E.

Yes
4/9/89

SAW

Please send the
latest inspection report
S.E. 4-IX-89.

842
41

C.A.W.

The latest instruction
about use by S.S. is that
urgent priority forms are
given to them. Last
returned with us 4.2.55
but 2.2.55 the comm
takes any late reports.
The original report does
not appear to have been
returned by the S.E.

Please see also the
inspection note for the
same period, recorded
with us 1806 on 13.3.55

C.A.W.

Submitted for 6.9.55

1892
42

To W

With reference to
Town pencil note on
the accg. slip, three
papers containing notes
of inspection by Lt.
R. C. Smith of works
in the West Coast Divn
have been traced -
vide Ltr 4374 C of 29.4.89
" 2017 C of 25.4.89
" 2104 C of 30.4.89

There can be no
doubt therefore that
Lt Col. Smith as D.E.
went through the division
early this year & in
Dec last.

We have not however
since January 1888,
received any report
(in printed form No. 98)
of an inspection by
the D.E. of the Office
of the Ex. Engr W.C. Divn

C

12.9.89

GENERAL

Memo

The Chief Engr
has the honor to
request that the
Supt Engr IV Circle
will at once proceed
to the West Coast
division and make
the formal inspection
of the Sm. Engrs Office
as laid down in
para 260 P.W. Code,
a report in form
No 98 being
submitted without
delay.

2. Under report
of the Bird was sent
returned with this
office No 4406 of
2nd Feby 1898 & the
post of the West
Coast division office

1842
44

not having been in
Needed for more than
a year. Would have
been one of the first
things to attract the
Supt Engr's attention
after he took charge
of the Circle

Phesse 14.9.89
Engr

No: 4410c d/2-2-88
" 1086c " 13-3-88
" 1309c " 30-7-85
" 2119c " 10-6-86
" 1150c " 6-7-85
" 434c " 29-1-89
" 101c " 10-1-89
" 2017c " 25-4-89
" 599W " 28-2-89
" 2104c " 30-4-89
" 1673c " 1-6-89
" 1672c " 1-6-89
" 3405W " 25-10-88

No. 4424 d/17-2-89

1879

D 17/9

S. E. IV under

Cm

Ed 19/9

No 4144 C of 17-9-1889
2104 C of 30-9-1889
2017 C of 25-9-1889
434 C of 29-1-1889
1056 C of 13-3-1889
440 C of 2-2-1888
1809 W of 10-7-1889

1889.

P. W. DEPARTMENT.

Current No. 9305

From The Supty. Engineer 1st Circle

ENCLOS.— 8

No. 4121 C of

Dated 25-9-1889

Received 4-10-1889

SUBJECT.

Report of Inspection of the Exr. Engineer's office, 1st Circle for 1889 by Supty. Engineer 1st Circle

---

DISPOSAL.

No. 4567 C Dated 10-10-1889

Returned with remarks of the Chief Engineer P.W.D.

1 Leaf R. Rb. Draft Exr.

Ag. Chief Engr. P.W.D.

Despd. 10-X-89

12/10

1842
48

- No. 4567C 4 10-10-89
- 4144C - 17-9-89
- 2104C - 30-4-89
- 1673C - 1-4-89
- 1672C - 1-4-89
- 3405W - 25-10-88
- 2017C - 25-4-89
- 599W - 28-2-89
- 434C - 29-1-89
- 101 C - 10-1-89
- 1086C - 13-3-88
- 440C - 2-2-88
- 2119C - 10-6-86
- 1150C - 6-7-85
- 1309C - 30-7-85
- 1839W - 10-7-89
- 2919W - 16-9-88
- 2040W - 6-7-88
- 724W - 2-3-88
- 2548W - 2-11-85

1889.

P. W. DEPARTMENT.

Current No. 10661

From The Supdg. Engineer
IV circle

Enclos.— 2

No. 495 E.W.
Dated 5th Nov. 1889
Received 8 — do —

Subject.

Forwarding replies of the Exec. Engineer to certain points noticed by the Examiner in the Book of Inspection of the West Coast Div. office by the Dy: Exr: P.W. Accts in April 1889 for information.

Disposal.

No. 5212C Dated 11th Nov. 1889

To

C

For perusal and favor of return and for any remarks that may be considered necessary. (Sd) W.L.C.B. 11-11-89

D 11/11

96
13/11

L 343
46

From
Major C. H. P. Christie R E.
Examiner of P W Accounts
Madras

To
The Executive Engineer
West Coast Division

No 3345

Madras 7th June 1890

Sir,

With reference to your letter No. 60, dated 23rd May 1890, regarding the claim for a refund on account of unused stamped agreements, I have the honor to state that the decision of the Collector in the matter appears to be correct. The period of limitation is six months in the case of Collectors and one year in the case of Board of Revenue and as the stamped agreements were purchased more than a year ago, a refund is altogether out of the question; you should therefore know obtain sanction of Government through the Superintending Engineer to write off the value of the agreements, now at debit of Miscellaneous advances, and to charge them to Establishment Contingencies

I have &c
Sd C H P Christie Major R E
Examiner P W Accounts
Madras

(True Copy)
Agnew
Secretary Executive Engineer
West Coast Division

SUPG. ENGINEER'S OFFICE
No.
19 JUN. 90
P. W. B.
FOURTH CIRCLE

Executive Engineer's Office,

No. 250

WEST COAST DIVISION,

CALICUT 16th June 1890.

FROM A. Joyce Esqr

EXECUTIVE ENGINEER,

WEST COAST DIVISION.

TO

The Superintending Engineer

4th Circle

SIR,

ENCLOSURE.

In forwarding a Copy of Examiner's No. 3345 of 7th June 1890, I have the honor to request that Sanction of Government may be obtained to write off the value of unused stamped agreements Rs 25 now at debit of Miscellaneous Advances and to charge them to Establishment Contingencies.

I have the honor to be
Sir
Your most obdt. Servant
A Joyce
Exr

No. 208
E. W.

Forwarded to the Chief Engineer
P.W.D. for favor of compliance.

J. H. Campbell Major R.E.
Supdg. Engr. 4th Circle

Coimbatore
20th June 1890.

1042
48

1842
49

P. W. D.

WEST COAST DIVISION.

From

THE EXECUTIVE ENGINEER,
WEST COAST DIVISION.

To

The Supdg. Engineer
Circle

SUPG. ENGINEER'S OFFICE
No. 3501
19 JUN. 90
P. W. D.
FOURTH CIRCLE

Dated 18th
Despatched } June 1890.
Received

No. 250

Enclosures. /

Subject.

Insured Stamped
Agreements.

Requests to obtain
Sanction to write off
the value of

From

The Supg. Engr.
4th Circle

Dated 20th June 1890
Recd 21-6-90

No. 208
E.W.

Encls. 1.

Un-used Stamped Agree
-ment As. R025/

Forwarding letter in
original from the Execu-
tive Engineer, West Coast
Div. requesting to obtain
sanction of Govt. to
write off the value of—

No. 1842 dated 4 July 1890

Sanctioned

D.O.B
21.6.90

Rec'd 23.6.90

S. E. IV Circle
Exec. P. W. Accts
Dk 0136. VI.
Item 70. VI. M. VII.