(1) பக்கங்களின் எண்ணிக்கை 34

(2) புதுக்கித் திருப்பிய நாள் 10/9/

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P. W. D துறை

202

அரசாணை எண். 2726

மு. கோப்புத் தாள் எண்.

~~அச்சகம்~~
~~பல்வகை~~

நாள் : 30 — 9 — 1892 19 8 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

17 Sheets

ஆவண கா-1—18,000—15-6-87.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

2726/1

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.

2726/2

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.

2726/3

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

Particulars.															
		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. 3—8).	Value, at rates in column 6.	
	1	2	3	4	5			6	7		8		9		
								per							

Abstract of payments now made.

Earthwork .. *a b c*
Concrete .. *d e f*
and so on .. *g h i*

m n o
p q r
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

2726/H

GENERAL.
ACCOUNT.

Govt. of {1892} Madras.

PUBLIC WORKS

Dated September, 30th.

Recd.

Encl.

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.

Particulars.	No.	Measurements up to date. L.	B.	D.	Contents or area.	Rate.	Since last measurement. Quantity (cols. 5–8).	Value, at rates in column 6.	Deduct previous measurements. Page.	Quantity.	Total value to date.	Remarks.
1	2	3	4	5		6	7	8	9			
							27.26					
							5					

GENERAL.
ACCOUNT.

Govt. of {1892} Ma
PUBLIC WORKS

Dated September, 30th.

Recd.

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

SEPTEMBER.

Simplification in Acco

Certain proposals of the Exami
Works Accounts, regarding —
work and in sub-divisional offices

Particulars.	No.	Measurements up to date.			Contents or area.	Rate.	Total value to date.	Deduct previous measurements.		Quantity (col. 5—8)	Value, as rates in colmn 6.
		L.	B.	D.				Page.	Quantity.		
	1	2	3	4	5	6	7	8		9	

(C. No. 1201/8)

P-1

KEEP-WITH Current No.

dated 189 .

GOVT. OF MADRAS. } 189 . { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 15th September 1892.

OFFICE NOTE No. 1854

2726/6

To
W.

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 Nadu, 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.2,488 were paid away - including establishmen

charges - during the first 30 days, 28 cheques having been drawn on the last day of the year for the remaining Rs.I8,543.

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.I0,000, were not given till the end of February; "but this hardly covers the delay in payment for such works, & does not touch the delay in reference to the other works.

5. Attention is therefore drawn to P.W.D.Code, volume I, chapter XII, paras I48 and I53 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.I3).

Measurements.

7. 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.N.2350 W dated 24 August I892 this will no longer be necessary), & 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.

22 26 / 7

Contract Certificates.

I0. 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.

II. 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. No. of estimate;
iii. quantities, rates & 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 & piece- workers are said to be prepared, usually in the sub-divisional office.

Control over outlay.

I2. The sub-divisional officers 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.9I, where they are compared with amount of sanctioned estimate and appropriation.

This progress report (form No.M.9I) 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.

I3. 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.9I 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 I 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.

I4. 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.

Proposed simplifications of procedure.

I5. 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.

I6. In the first place, then, I submit that the adoption of the proposals

sanctioned in Government of India P.W. D.Circular No.23 of 1889 will greatly reduce work in connection with both measurements and contract certificates.

17. The P.W.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,commend 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~~ 23 P.W.of I889) will dispense entirely with the necessity for making even a single office copy of a contractors bill,while the use of alternate measurement bookswill save the trouble of preparing measurement sheets in triplicate as at present,or even in duplicate as soon as the recheck of the calculation of measurements in divisional offices is done away with.

2I. 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 Dy.Accountant General P.W.D,reported on it in February I892 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 I889. 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".

P45

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

22/26
22/10

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.9I; 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.9I. 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.

2726/11

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 2 or 3 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 charg

for do not correspond with the measurements as rechecked by sub-divisional officers.

b. avoidance of delay in payment consequent on such references, or 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. Favourable 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.

C.

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-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 measure-ment sheet should thus be required, but the Supdg Engineer II circle in para 3 of his letter no. 322 dy 23. October 91 pointed out the dis-=advantage of adopt-ing this course.

4 It is also obvious, as pointed out by Supdg. Engrs II and V circles that a separate measure-ment book would have to be maintained for each work; and apparently if alternate measurement books are to

to be used, 2 books would be required for each work. This is clearly shown by Supdy. Engr: II circle to be necessary for many works which require frequent measure-ments. 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 175 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 Govt. of India Code.

6 The preparation of this return by Sub-Divisional officers is a

FOR ORDERS.

2726 W

No. 2726 W. dated 30 September 1892.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Office Note from the Exam^r P. W. Accounts } (No. 185 A dated 15. IX. 92)

Note by Chief Engineer P.W.D. } (" — dated 23. IX. 92)

The proposals of the Examiner, Summarised in para 27 of his note, which are recommended by the Chief Engineer are approved; they will be carried into effect as soon as practicable.

Ch. Engr. for Irrn.
Supdg. Engrs.
Consg. Archt.
S. of W. P. Project
Exr. P. W. Accts.

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Govt. of 1892 Madras.

PUBLIC WORKS.

Dated

Rcvd. Encl.

G.O. 30 September 2 No. 2726 Ir

Simplification in accounting

Certain proposals of the Examiner P.W. accounts regarding —— at site of work, and in Sub-divisional offices, approved

(17)

20/16.

S. 709.

Dc 30/9