

(1) பக்கங்களின் எண்ணிக்கை 16

(2) புதுக்கித் திருப்பிய நாள் 6/89

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 16/89

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

வெளியுணர்வுத் துறை

அரசாணை எண்.	280W	அச்சகம்
மு. கோப்புத் தாள் எண்.		பலவகை
நாள் :	28-5-1890	

மடிக்கவேண்டிய கையாளவோ கூடாது

செய்து

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

From the Superintending Engineer, IV Circle, dated	2nd Dec. 1887, No. 478 E.W.
" " " III " " 21st " " 1941.	
" " " VI " " 28th " " 1739 T.J.	
" " " II " " 29th Jan. 1888, " 407 G.D.	
" " " V " " 20th Feb. " 4912.	
" " " I " " 14th April " 38 G.L.	

Office Note from the Examiner, Public Works Accounts, dated 20th July 1888, No. 1924.

Before going in detail into the causes of the delays in question and the possible remedies, I wish to say a few words regarding the object in view and the importance of the matter, both of which appear to be misapprehended by several officers. For instance, the Executive Engineer, Buckingham Canal division (Mr. Vincent), writes "as the cases in which delay need occur are but rare, and as the Examiner's office cannot be put to much inconvenience by occasional delays, the matter is apparently one of no great importance."

2. It is not on the ground of the inconvenience, great or small, to the Examiner's office that I have thought it desirable to take the matter up seriously. As I pointed out in my note of the 28th October 1887, No. 706, and as the replies now received show, the number of vouchers received late in the Examiner's office is nothing to the number received late in the Divisional offices; and it is in the latter that the real inconvenience is felt. Not only is the number of missing vouchers much greater in Divisional offices, but the absence of each individual voucher is then of much greater importance. Whatever may be said and ordered, the narrations of transactions in imprest and sub-divisional cash accounts never will be so complete, if indeed it is desirable that they should in all cases be so complete, as to afford all information necessary to the divisional accountant for posting the divisional accounts. To a great extent he is obliged, and always will be obliged, to depend on information to be obtained from the vouchers, and if the vouchers are not submitted with the sub-divisional accounts, his compilation of the divisional accounts will be imperfect, and difficult and unpunctual. To a certain extent, but in a much less degree, the want of information to be obtained from vouchers is felt in the Examiner's office.

3. Again, the correspondence, the inevitable correspondence, which takes place between the Divisional offices and Sub-Divisional offices on the one hand and the Examiner on the other regarding, or in connection with, these delays and omissions, to say nothing of references from Sub-Divisional officers to subordinates, is a great annoyance to every one concerned. This correspondence is in the aggregate enormous, and much of it, probably most of it, might, I feel sure, be obviated.

4. Moreover, the long chain of references which is necessary in all these cases, a great part of the references from the Examiner to the Executive Engineer having to be referred by the latter to the Sub-Divisional officer, and by him to some subordinate, the replies returning in the same way, causes very great delay (sometimes a

delay of months) in the final settlement of any month's accounts. Some idea of the aggregate amount of trouble and correspondence caused by mistakes in vouchers, may be gathered from the following figures, remembering that, as often as not, a voucher returned by the Executive Engineer to the Sub-Divisional officer, has to be returned by the latter to a section officer; and possibly by him to some other subordinate, or that the contractor must be got to initial some correction. From a bundle of objections to sub-divisional accounts, obtained from the Executive Engineer, Godavari Western division, I find that in September 1886 as many as 149 vouchers were returned to Sub-Divisional officers; in October 99; and in 1887, in October 56, in January 75, in March 59; whilst in some months all vouchers were returned; and from a recent inspection report of the Godavari Central division, it appears that of the vouchers of the Nagaram sub-division, 56 out of 128 were returned in December 1887, 57 out of 160 in January 1888, and 32 out of 172 in February. Besides these there are all the vouchers not received with the sub-divisional accounts.

5. Altogether I feel sure that directly and indirectly very great relief might be given to Divisional offices and to subordinate offices by a little attention to the causes which lead to difficulties and delays in obtaining and submitting satisfactory vouchers, and it is on this account, and not because of a little inconvenience to the Examiner's office, that I have taken the matter up. I do not share the opinion expressed by so many officers as to their impossibility of applying any satisfactory remedies.

6. The delays occur principally in connection with vouchers for payments to contractors, piece-workers (so-called), and suppliers of materials, and, as far as these are concerned, it appears, from the replies of the officers consulted, that the causes of delay may be stated as follows:—

- (a) Delivery through Sub-Divisional officers of cheques drawn by the Executive Engineer, because the cheque may remain undelivered, and therefore unacknowledged, long after it has been brought to account.
- (b) Transmission of cheques through the post, because the post office often has a difficulty in finding the payees who are continually on the move, and when the letter containing the cheque is delivered, the payee is in no hurry to acknowledge it, even if, as often happens, he does not actually refuse to give a receipt owing to his not admitting the correctness of the payment.
- (c) The necessity of sending vouchers after the Executive Engineer, if he is away from head-quarters when they arrive.
- (d) The necessity of sending bills to subordinates for the purpose of obtaining their signature to the certificates of work done.
- (e) The fact of Sub-Divisional officers requiring subordinates to submit bills in triplicate and deferring submission of vouchers to the Divisional office when less than the required number (3) of copies is received.
- (f) Returning of vouchers to Sub-Divisional officer, or by him to subordinates, for explanation of high rates and unauthorised charges.
- (g) Similar returning of vouchers for the purpose of obtaining the initials of the payee to corrections made by the Executive Engineer, or Sub-Divisional officer, &c., the delays in such cases being frequently increased by difficulty in finding the payee.
- (h) Similar returning of vouchers on account of some informality in the signature of the payee, or in the attestation of the witnesses, or (in case of final payments) because of the omission of the payee to enter in his own handwriting the words "in full settlement" of all demands.
- (i) Multiplicity of forms, which leads to the use of wrong forms and so to the return of the voucher for preparation in the proper form.
- (j) Complexity of forms and consequent frequency of mistakes of various kinds, any one of which may necessitate the return of the voucher for correction.

7. The first cause of delay (a) has already been disposed of by G.O. No. 732 W., dated 3rd March 1888, which prohibits the practice of bringing cheques to account before delivery; it is therefore unnecessary to say any more than that, as this practice

was responsible for a considerable proportion of the delays experienced, so the prohibition of the practice may be expected to effect an appreciable reduction of the cases of delay.

8. The next cause (b) transmission of cheques through the post is responsible for a good many instances of delay in some divisions. In other divisions the practice appears to be avoided as much as possible on account of the difficulty of obtaining vouchers when cheques are sent in this way. I am disposed to think that it would be well to restrict by code rule the sending of cheques (or transfer remittance receipts) through the post. Considering the disfavor with which many Executive Engineers regard the practice, I do not think any practical inconvenience would be caused by limiting the transmission of cheques through the post to cases in which the payees are firms or parties having established places of business and fixed postal addresses, and in which cheques (or transfer receipts or what not) are sent in payment of the full amounts claimed in bills drawn by the payees themselves. This would exclude almost all payments to the general run of contractors; but any slight inconvenience thus caused might be much more than counterbalanced by the removal of the present restrictions on the delivery of cheques through subordinates.

9. At present the code (para. 1371) prohibits delivery of cheques to contractors through subordinates not in charge of sub-divisions. The number of sub-divisions, exclusive of head-quarters sub-divisions in charge of the Executive Engineer of the division, is at present 63, and the number of upper subordinates not in charge of divisions or sub-divisions is 133; the removal of the restriction in question as regards upper subordinates only would therefore more than treble the agency for the delivery of cheques, and would considerably expedite payments. It might perhaps be a very good thing if it were never necessary to deliver cheques at all through subordinates, but if the practice is allowed at all, it is difficult to see why a cheque may not be delivered through a Sub-Engineer or a supervisor who is not in charge of a sub-division when it can be delivered through a sub-overseer if he happens to hold such a charge, or why the same man should be trusted one day and not the next; or why he should be trusted in more important matters and not in this.

10. Then with regard to such payments as might be permitted through the post, I am disposed to think that it would be a convenience to both payers and payees if officers of the department were allowed to freely take advantage of the postal money order system. At present the code (para. 1890) requires that, whenever payments have to be made outside the division, the amount involved shall be remitted direct to the payee by means of remittance transfer receipts obtained from the civil treasury. As letters containing remittances have to be registered, there is no economy whatever in the present system for remittances not exceeding ten rupees—rather the reverse, as the postage has to be paid also—and even when the amount of commission would exceed the registration fees, it seems probable that, as the commission is paid from one Government pocket into another, it might in a great many cases be well to allow payments to be made by postal money order, and so ensure the prompt return of an acknowledgment of payment which would constitute at any rate an *ad interim* voucher.

11. It seems possible moreover that, if the matter were taken up, the Postal department might be willing to undertake service payments for reduced commissions just as they now carry service letters for reduced rates of postage. The charge for a private letter is one anna per tola; that for service letters one anna for every ten tolas; similarly the commission on private money order being approximately at the rate of two annas for every ten rupees; the Postal department might be willing to reduce the commission for service money order to two annas for, say, every fifty rupees. The actual cost of the postal agency is probably very small; the real justification for the charges made to the public is the expense and risk of moving cash; and as the Currency department makes no charge for this when it issues service transfer remittance receipts, the Postal department might perhaps in cases of service remittances, forego so much of their charges as represent expense and risk of movements of cash.

12. Since the issue of G.O. No. 2027 W., dated 13th August 1886, I have succeeded in inducing the Postmaster-General to allow Postmasters to receive cheques

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in payment of sums due by officers of the department, in their official capacities; and I think it might very possibly be a considerable convenience to Executive Engineers in certain divisions to be able to dispose of a number of payments by a single cheque in favor of the District Postmaster, which being sent to him with a number of money order applications, would ensure the early return of an acknowledgment without the necessity for any more formal correspondence than that on the coupon of the money order; but, as stated above, payments made in this way should, I think, be confined to cases in which the payee has an established place of a business and a fixed postal address.

13. The next cause of delay (*c*), the sending of vouchers after the Executive Engineer if he is away on tour, is more correctly a cause of aggravation of some delay already otherwise occasioned. The additional delay thus caused ought never to be serious, and it is not at all desirable to do or say anything that would tend to diminish the personal interference of the Executive Engineer in such matters. The absence of the Executive Engineer from head-quarters must of course delay all business; but this is unavoidable.

14. The next two causes (*d*) and (*e*) of para. 6 must to some extent be considered together: (*d*) is an instance of a not uncommon cause of inconvenience in connection with other matters also. A form is drawn up in accordance with some theory as to the procedure to be followed in connection with it; and then, either the theory proves to be wrong, or it is not reduced to rule, or it is reduced to rule, but the rule is not observed.

15. In order to understand the difficulty in this case it is necessary to turn to form No. M 14 (white or yellow) and to observe the sequence of the signature near the bottom of the third page of the form. First of all the overseer or other subordinate in charge of the work is supposed to sign the bill with the detail of the quantities and value of work done, and then the Sub-Divisional officer is supposed to certify to the effect that the claim is correct, and that the necessary measurements have been made by him (the Sub-Divisional officer), &c., &c. Now the natural presumption from this would, I think, be that the subordinate in charge of the work draws up the bill on the basis of measurements taken by himself, and that the Sub-Divisional officer then passes it on the basis of check measurements taken by himself. This is presumably the theory on which the form is based; but it is very doubtful whether this theory is correct, and it certainly has not been reduced to rule; and if anything, code para. 1820 implies that it is wrong.

16. Turn now to cause (*e*). The Executive Engineer, Madura division, apparently says that Sub-Divisional officers expect bills in triplicate from subordinates, and when the full number is not received, they wait for them before sending the voucher on to the Executive Engineer, and on this the Superintending Engineer (Colonel Pennycook) says "No. 6 appears to be due to the bills being prepared by subordinates instead of by Sub-Divisional officers, and should not be allowed to exist." The italics are mine.

17. In connection then with (*d*) and (*e*) the first thing is to settle the procedure to be followed, and when that is done the form can be modified accordingly. At present the procedure varies; in some divisions, it is the subordinate and not the Sub-Divisional officer, who prepares the bills; in other divisions they are prepared by the Sub-Divisional officer, and, as a rule, on measurements taken not by the Sub-Divisional officer, but by the subordinate, and after the bill is prepared the signature of the subordinate has to be obtained in the place provided; and it would seem that, when the latter procedure is followed, the bill is paid first, and the signature of the subordinate obtained afterwards, and then of course the voucher cannot be sent to the Divisional office with the cash account.

18. I am decidedly disposed to agree with Colonel Pennycook that the bills should be prepared in the Sub-Divisional office (if they are not prepared in the Divisional office), and that preparation of bills, whether singly or in triplicate, by subordinates should not be allowed at all. This change alone would, no doubt, prevent very many mistakes with the consequent returning of vouchers and resulting delays; but the question will have to be decided on other grounds than this. Assuming moreover that the bills,

if prepared in the Sub-Divisional office, will ordinarily be based on measurements taken by the subordinate (and not by the Sub-Divisional officer), I consider that the certificate should be modified accordingly.

19. Taking the procedure to be as supposed in the last paragraph, I do not see why the subordinate should be required to sign anywhere. He is presumably responsible only for his detailed measurements which do not appear in the certificate at all; and it is not very clear why he should be made to sign the quantities deduced from his measurements and the money amounts arrived at by applying schedule rates to those quantities. If he is to do all this he might almost as well prepare the bill.

20. With reference to para. 18 above, there should not, I think, be any difficulty in wording the certificate so as to make it readily applicable whether the measurements are taken by the subordinate (and checked or not by the Sub-Divisional officer), or whether they are taken by the Sub-Divisional officer; but the first thing is to settle who is to prepare the bill, always supposing that a hard and fast rule can be laid down on this point, as to which Colonel Pennycook at any rate, who is not generally in favor of hard and fast rules, does not seem to have any doubt. Perhaps it may be necessary to take the opinions of Superintending Engineers and Executive Engineers regarding the procedure to be followed.

21. If it should be settled that the subordinate is the proper person to prepare the bill, I certainly think he should not be required to prepare much more than one copy. This is with reference to (*e*).

22. As regards (*f*) it appears to me that the practice of returning vouchers for explanation of high rates and unauthorised charges should be prohibited. Inquiry and action in such matters is quite right, but it does not seem necessary to return the voucher, or delay its submission in any way. Right or wrong the payment has been made and must be brought to account and vouched for. The correction of the overpayment (if any) is a separate matter.

23. Delays arising from the next cause (*g*), the returning of vouchers for the purpose of obtaining the initials of the payee to corrections might, I think, be practically done away with. The corrections made are almost invariably such as reduce the amount of the payment. No payee is at all likely to dispute a correction in his own favor; and it might very well, I think, be ruled that the initials of the payee are only necessary where the correction increases the amount of the payment acknowledged. Perhaps, however, it might be better to rule that when the amount is reduced, instead of making any actual correction, a note should be added to the effect that the actual payment was so much for such and such reasons.

24. With regard to the next point (*h*) I can only suggest, in the first place that great caution should be exercised in laying down arbitrary requirements not absolutely essential and often difficult of fulfilment; and secondly that, as regards mistakes and omissions which, once made, cannot be rectified, the check exercised should take the form of recording the number of mistakes and omissions and bringing to notice cases of individuals who are found to be habitually negligent. If the rules require two witnesses to a payment, and the payment is made in the presence of one witness only, you cannot alter the fact even if you delay the submission of the voucher for a year; or if a contractor does not enter in his own handwriting the words "in full settlement of all demands" at the time of payment, you cannot make him do it afterwards if he is not inclined to.

25. The question of the number of witnesses to be required in different classes of cases is at present under consideration (*vide* G.O. No. 1291 W., dated 2nd May 1888), and it is to be hoped that the result will be a rule less difficult of observance than the present one is in certain classes of cases.

26. The other requirement was introduced by the Government of India (*vide* Government of India Circular No. 9 P.W., dated 16th June 1882), who apparently attached some importance to it at the time: but I think it is very doubtful whether it gives any greater security; and it is responsible for a good deal of trouble. If a man can read and write, then his signature to a receipt which shows plainly in print in his own language that it is in full of all demands, ought surely to be sufficient.

The man in respect of whom additional precaution may really be necessary is the man who cannot read and write, and in his case the requirement in question is of no assistance. I am moreover disposed to think that it is best to act generally on the principle that a man must be held to understand and accept that which he signs; and that if you act on the contrary principle of taking unnecessary precautions to protect him, you unnecessarily run the risk of prejudicing your own cause in any case in which the precautions may be omitted. For the same reason, I do not think a voucher need be objected to because when the payee signs in the vernacular the amount is not entered in the vernacular—see note 3 on the form 14, and note 2 on form 14-A. It might be worth while to take the opinions of the executive officers as to the usefulness of requiring contractors to add these words in their own writing. When it is remembered that every contract agreement is in English, it seems very like straining at a gnat and swallowing a camel to insist on these precautions for the protection of the contractor in the matter of individual payments.

27. In any case I think that, when such requirements as these are not fulfilled, the best plan is to pass over specific omissions and to take suitable notice of habitual, or too frequent, neglect of the rules by any individual.

28. The next (and last) two causes (i) and (j) multiplicity and complexity of the forms are probably, between them, responsible for a good half of the delays, either by themselves or in combination with other causes.

29. With regard to the complaint as to the multiplicity of forms, it will be seen that there are five forms (Nos. 14 white, 14 yellow 14-A, 15 and 17) for use in connection with claims and payments for works done or materials supplied. Three of the varieties (14 white, 15 and 17) correspond to differences (real or supposed) in the nature of the service rendered; the other two varieties are due to differences in the occasion on which the payment is made.

30. Bearing in mind the sort of establishment by which the forms are used, there can, I think, be no doubt that this multiplicity of forms is likely to lead to frequent mistakes. It is not only that the clerk concerned is likely to use a wrong form, but the differences between such forms as, say, 14 and 14-A, as regards the arrangement of the matter, and the inclusion of certain things in one form, and their omission in another, are confusing and cause mistakes; and every mistake leads to the return of the voucher for revision. Multiplicity therefore, so far as it is not absolutely necessary, is clearly objectionable.

31. I believe that for all occasions on which bills of contractors and suppliers have to be prepared by Sub-Divisional officers or by subordinates (if subordinates are allowed to prepare them at all), a single form ought to suffice. The difference between forms 14, 14-A and 17 is that 14 is for contract work, 14-A for piece-work (so-called), and 17 for materials supplied. Between contract work and piece-work, as hitherto understood, there is no real difference; and there is no reason that I can see why one and the same form should not be made suitable for bills for works and bills for materials. In both cases the particulars required are the same, viz., description, quantity, unit, rate and amount. It is just possible that it might be necessary to provide two alternative forms of certificates; but as the certificates would have to be signed by the Sub-Divisional officer himself, it may be reasonably assumed that this should not give rise to any mistakes; and I think that probably one form of certificate could be drawn up to suit both cases.

32. The only possible difficulty that I can see in the way of abolishing the separate form (M 17) for suppliers' bills is that the contract certificate form could not conveniently be made to provide for showing the several works chargeable, in cases in which materials are obtained from one man for a number of works as is done in form M 17; but this is very much a question of practice, and I find, from a scrutiny of bills for materials, that, as a matter of fact, there is only one single division (Nilgiri) in which advantage is taken of these provisions of form M 17. It appears that, in all other divisions, separate bills are made out for separate works; and even in the Nilgiri division the materials chargeable to each work are collected together, and probably the bill in its ultimate form is really an abstract *by works* of a general bill

or list in which no distinction of works is made. In any case the additional trouble (if any) entailed by making out separate bills for each work must be very trifling indeed; if there were any substantial advantage in having a single bill for a number of works, it is improbable that the practice would be confined to a single division.

33. Separate bills will of course occasionally put the suppliers to extra expense of an anna or two for receipt stamps, but this extra expense must be very trifling, and the code (para. 1642) already lays down that, as far as practicable, separate vouchers shall be taken for payments for separate works.

34. Note 7 on form M 14 (see book of forms) distinctly contemplates the possibility of the forms being used for large supplies; and if it is not unsuitable in the case of large supplies, it must, I think, be even less unsuitable in the case of small supplies, for the larger the supply, the greater the probability of the materials being intended for a number of different works.

35. I will only add, with regard to this point, that it will be desirable, and indeed necessary, to provide clearly for a form of receipt to be given to the contractor or supplier by the subordinate actually receiving the materials supplied, which receipts should form the basis of the certificates in form M 14, no payment being made on a certificate not supported by such receipts, and no receipt for payment being considered a proper voucher unless supported by the necessary receipts for delivery of the stores. Such receipts are evidently contemplated at present—*vide* the heading of column 9 of form M 17, viz., "by whom received and number of receipt attached if not receipted below;" but they are nowhere definitely provided for. I think, however, that it is a mistake to dispense with these receipts when the materials happen to have been received by the officer signing the certificate (as in form M 17), because, if the receipts exist, they may easily be made the basis of a second claim in respect of the same supplies. I think, therefore, that the receipts should be required in all cases.

36. Form 15 might with advantage, I think, be done away with altogether. It is supposed to be used on occasions of payments made without any work having been done since last previous payment. This would seldom happen except in cases of final payments, and as regards final payments it is expressly provided on form 15 itself that in such cases the receipt should be taken on form 14 yellow. In my opinion it would be very much better (always supposing that the receipt is not to be taken on a form quite apart from the certificate) to take all receipts on form 14, whether work has or has not been done since the date of last payment, providing that, when no work has been done, the circumstances under which the payment is made should be clearly stated in that part of the form (paras. 2 and 3) in which the particulars of work done would ordinarily be entered. There is an apparent trifling economy of paper in the use of the present form 15, but this is probably more than counterbalanced by the trouble and waste of time and paper occasioned by unnecessary variety of forms. Apart from this doubtful economy, there is apparently no advantage whatever in using form 15.

37. I am disposed to think that form 14, the yellow contract certificate, might also be done away with as far as Sub-Divisional officers are concerned, that is to say, its use might very well be confined to Divisional offices. This would probably prevent a good many mistakes, whether arising from the use of the yellow form where the white should be used, or from the use of the white where the yellow should be used, because even a Sub-Divisional officer himself is not in a position to say with certainty whether final payment will or will not be made on a certificate which is final as far as he is concerned; and the Sub-Divisional officer's clerk, who really prepares the certificate (when it is not prepared by the subordinate in immediate charge of the work) knows even less about the matter.

38. From previous inquiries I understand that in some divisions it is already the practice to confine the use of the yellow form to Divisional offices, but this involves the recopying of the certificate on to the yellow form in the Divisional office whenever final payment is to be made. As the prescribed procedure now stands, this additional copying is so much additional work, and to that extent objectionable; but the

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procedure would, I think, with advantage be modified, so that the recopying should not mean any additional work.

39. Under Code para. 1818 (as it now stands) the Sub-Divisional officer (or possibly a subordinate) is supposed to prepare contract certificates in duplicate, giving the original to the contractor for presentation to the Executive Engineer, and sending a certified copy to the Divisional office. As a matter of fact, the rule about giving the original to the contractor is a dead letter, because as a rule contractors do not want to go to the Divisional office, and several officers have at various times suggested that this rule should be altered. I am disposed to think that this rule should be altered, and that the Sub-Divisional officer should only be required to prepare one copy for the Executive Engineer. Whether he should keep a certified copy for himself is a separate matter to be considered in connection with the question of the number of certified copies required; but he need prepare only one copy for the Executive Engineer, and the certified copy which, I take it, in all cases of contract certificates, will certainly be required in the Divisional office, would be made in the Divisional office; and in cases of final payments the white certificate received from the Sub-Divisional officer would, by the addition of a few words, be made to answer for the certified copy of the yellow certificate (to be drawn up also in the Divisional office) on which the contractor's signature would be taken. The occasions for mistakes owing to the use of two different forms in the Sub-Divisional office would thus be obviated, without any additional work anywhere, but with a transfer—in itself, probably desirable—of a certain amount of copying from the Sub-Divisional to the Divisional office.

40. In this way a single form would be substituted for five forms for use in Sub-Divisional offices (or possibly by subordinates) in connection with claims of contractors and suppliers; and a great many mistakes, and much consequent trouble would, I think, be prevented. It is necessary to remember that it is generally the Sub-Divisional officer's clerk, not the Sub-Divisional officer himself, who draws up the certificates, and that he probably makes a good many mistakes which are detected by, and corrected under, the instructions of the Sub-Divisional officer, so that the trouble caused by the multiplicity of forms is by no means confined to mistakes detected in the Divisional office or in audit.

41. A separate form would of course be required for payments to *bona fide* piece-workers, as defined in G.O., No. 94 W., dated 11th January 1888, but this will really be a muster roll of laborers paid in a particular way. The form is under consideration in connection with your office-note No. 1805 C., dated 7th May 1888, forwarding letter No. 325 G.D., dated 25th April 1888, from the Superintending Engineer, I Circle. There is no probability of any confusion between this form and the contract certificate form.

42. The next, and last, point is the complexity of the forms. In connection with this point it will perhaps be sufficient at present to consider only this one form 14 (contract certificate) which, as explained above, might probably be made the only form to be used by Sub-Divisional officers or subordinates.

43. The first point to be noticed in connection with form 14 is, that it is not simply a receipt for a sum paid. A complete certificate in form 14, after payment is made, consists of six distinct parts, namely—

- (a) the docket with a variety of information more or less necessary or useful in the Divisional office or in the Examiner's office;
- (b) a statement of the contractor's claim—or what purports to be such—giving quantities and value of work done up to date, and since last certificate;
- (c) a certificate of measurements by a departmental officer;
- (d) a memorandum of payments made, including that acknowledged on the document itself;
- (e) a receipt for the payment made; and;
- (f) remarks by the Executive Engineer.

44. In each of these six parts, except the last, provision is made for the entry of a number of specific items of information, and a mistake or omission in respect of any one of these items may necessitate the return of the whole document for correction, even though the receipt itself is a perfectly correct, valid and sufficient voucher. The question therefore suggests itself whether it might not be well to take the receipt as a separate document altogether. There is perhaps a good deal to be said in favor of such a change, but I am disposed to think that the balance of advantage is with the present practice; and, as regards the particular object now in view, I do not think any advantage whatever would be secured by the change; because, though the voucher would no longer be involved with mistakes in other documents, yet a new occasion for mistakes and correspondence would be created, namely, the possible total absence of the connected documents.

45. I do think, however, that the frequency of the occasions for returning the voucher, on account of mistakes and omissions in other parts of the document, might be considerably reduced by limiting the matter which the contractor is required to accept and assent to; because, as long as the contractor's assent and signature is required to any part of the document, any correction in that part may require confirmation by his initials or signatures.

46. As the form now stands, the contractor is required to sign the statement of claim (b), but the theory that the so-called bill is his (the contractor's) statement of claim is, I believe, a pure fiction. The so-called bill is, in fact, merely a departmental valuation of work done, on which the contractor might very well be paid and accept a sum on account, without prejudice to him, whether he does or does not admit the accuracy of the valuation; and the fiction which requires that this departmental valuation shall be endorsed by the contractor as his claim, not only makes it necessary to obtain his signature to all corrections, but it is no doubt a frequent cause of delay in payments.

47. I am not prepared to say whether, in point of fact, the contractor's signature to the receipt for the payment made (e) commits him to acceptance of the statement of account given under the heading "Memorandum of payments made" (d). The words "as above" in the receipt form apply, and can only apply, to the details bracketed against "Payments now made" in the "Memorandum of payments," and I should think the contractor must certainly be held to admit the correctness of these details. Whether his signature really commits him to acceptances of the statement of these items, value of work done, amount of previous payments, and balance due, is another question; but if a contractor is at all careful he will probably refuse to append his signature to anything that can possibly commit him to what he considers an inaccurate statement of his account; and if an Executive Engineer is careful he will probably require the contractor's confirmation of any correction made over his signature.

48. In my opinion it would be a decided advantage to let it be clearly understood, and to make it quite clear on the form, that the contractor's signature to a payment on account (final payment is another matter) is simply an acknowledgment of the payment, and does not imply acceptance on his part of any of the details, whether valuation of work, or statement of previous payments, on which the payment is based. The details of the "Payment now made" should then be brought into the receipt form, as the contractor's acceptance of these details is absolutely necessary. The contractor would of course be furnished with the details of the valuation, and with a statement of the account, if he desired it, if indeed he would not receive it regularly as a matter of course, to enable him to take action in respect of any difference.

49. If the contractor must sign the valuation and the account, it seems to me that both of them should be in the vernacular as well as in English. I fail to see why it is necessary that the form of receipt should be in the vernacular and not the other parts. If the contractor really must sign them all, they should all be made equally intelligible to him.

50. There is another way by which the occasion for mistakes, and the consequent necessity of returning the voucher, or calling for information, might be considerably reduced. As the form is drawn at present, the information to be given—the blanks to

be filled up in the form—by any individual are scattered about the form. It would be very easy to bring them all on the docket, including the blanks in the certificate, and the references to Executive Engineers' or Sub-Divisional officers' measurement book in case of check-measurements, and to bring together all details to be filled up by one and the same individual, so that every individual concerned, the Executive Engineer, the Sub-Divisional officer, the subordinate in charge of the work, the accountant, and the head clerk, should be able to see at a glance whether he has or has not entered all the details required from him. Also in the case of details which do not require to be stated more than once—if at all—*e.g.*, the amount, description, and position of the security lodged—the fact should be clearly shown on the form.

51. Another improvement, in the same direction, would be to arrange the notes so as to bring clearly under the notice of each individual concerned, such as the clerk or accountant checking the bill or certificate, the responsible officer authorising the disbursement, the cashier or other actual disbursers, and so on, all the separate points which he individually should look to before or when doing his share of the business. I do not suppose that this would altogether put a stop to mistakes; but I think it would prevent a great many. If we cannot prevent a careless man from making mistakes, we can at any rate make it less difficult for a careful man to avoid them.

52. The following alterations of details of the contract certificate form are also desirable, and would all tend to prevent occasion for return of vouchers:—

- (a) The form should provide (as form M 14 A does at present) for an order to pay, by the responsible disbursing officer.
- (b) Also for showing clearly by whom the payment is actually made.
- (c) The parts and points to be prepared or checked by the accountant should be clearly indicated, and provision should be made for his initialling each such part; his signature or initials under "Remarks by the Executive Engineer" as at present provided for, seems quite out of place.
- (d) The provision for entering details of "payments now made" under the head "Memorandum of payments" requires to be carefully considered, and adapted to the actual circumstances of the cases contemplated: as a matter of fact the payments in the shape of stores or materials, &c., are very seldom really "*now made*;" they generally represent some previous transactions which is in consequence not infrequently omitted.
- (e) Space might perhaps be left under the certificate for "Remarks by the Sub-Divisional officer."

53. Many mistakes in vouchers taken in the miscellaneous receipt form M 17 might probably be prevented, by providing printed sample receipts showing, for all ordinary cases (not many) for which this form is used, the particulars that should be given, and the manner of entering them. These forms are issued in books, and it would be easy to bind the sample receipts with each book of forms.

54. In para. 22 I have suggested that the practice of returning vouchers on account of high rates and unauthorized charges should be prohibited; but I find that there are several other faults, not included in the causes enumerated by Superintending Engineers, which lead to the unnecessary return of vouchers by Executive Engineers to Sub-Divisional officers and by the latter to subordinates; for instance—

- (a) Want of explanation in case of cash payments over Rs. 10 each: explanation, if required, can be obtained without returning the voucher.
- (b) Vouchers in manuscript instead of in printed form: a manuscript voucher is at any rate better than none.
- (c) Omission to enter the payee's name in English: it can be entered in the Divisional office.
- (d) Want of explanation of delay in payment: explanations if required should be obtained separately.
- (e) Want of disburser's signature to explanations: seems hardly necessary.
- (f) Account for which purchased not correctly entered in materials bills: if known to be wrong, the correct entry is probably known and might be made in the Divisional office; in any case explanation should be got without returning the voucher.

(g) Total of acquittance rolls not entered: should be corrected in Divisional offices.

Vouchers should not be returned for such reasons as these, or in any case in which the information required can be obtained, or the omission supplied, without returning them.

55. The proposals set forth at length in the preceding paragraphs may be summed up as follows:—

- (1) Restrict the transmission of cheques and transfer receipts through the post to cases of creditors having established places of business, and fixed postal addresses, and to cases in which full payment is made of a claim submitted by the creditor himself, and as to which there is no dispute (para. 8).
- (2) On the other hand facilitate payments by allowing delivery of cheques through any upper subordinate (para. 9).
- (3) By allowing free use of the postal money order system (paras. 10—12).
- (4) Settle definitely who is to prepare bills or contract certificates, if possible, prohibiting their preparation by subordinates below Sub-Divisional officer and relieving them from signing the bill or certificate, and arrange the form accordingly (paras. 14—21).
- (5) Prohibit the return of vouchers by Executive Engineers to Sub-Divisional officers, or by the latter to subordinates, for such reasons as high rates and unauthorised charges (para. 22), or for want of any explanation or information which can be obtained without returning vouchers, or even supplied in the Divisional office (para. 54).
- (6) Allow the Examiner discretion to accept vouchers without the payee's initials to corrections to the payee's advantage (para. 23).
- (7) Do away, as far as possible, with non-essential requirements, such as insisting on an impracticable number of witnesses (paras. 24 and 25), insisting on the payee's entering in his own handwriting the words "in full settlement of all demands," or insisting on entry of the amount in the vernacular whenever the payee signs in the vernacular (para. 26).
- (8) If these requirements cannot be dispensed with altogether, deal with neglect of them rather by noticing habitual neglect, than by requiring explanation and remedy (often impossible) in each case (paras. 24 and 27); and allow the Examiner discretion as regards non-essential errors and omissions which cannot be rectified at all, without much trouble and delay.
- (9) Reduce to one single form the present five forms of vouchers for payments to contractors and suppliers for works and materials (paras. 29—40).
- (10) Make this single form as plain and intelligible as possible (a) by collecting as far as possible in a single place the items of information to be furnished by each individual concerned (para. 50), and (b) by separately directing the attention of each individual to the several points which should receive his attention when, or before, doing his share of the business (para. 51).
- (11) Remove occasions for the return of the voucher to the payee by limiting his complicity in it to the receipt alone, at the same time making the form of receipt complete in itself (paras. 42—48).
- (12) Modify and complete the details of the form in the manner suggested in para. 52.

56. I believe that, by working on the lines suggested above, almost all the trouble now experienced in connection with vouchers could be done away with. I make out that, of some five and forty separate kinds of possible errors and omissions, leading to the return of vouchers, either from this office or from Divisional offices, about two-thirds—and these not the least frequent—would be effectually removed by the adoption of the above proposals, whilst the probability of the occurrences of the remainder would be greatly reduced.

57. I have only to add, with reference to the remarks of the Superintending Engineer, VI Circle, regarding certain "orders" alleged to have been given by the inspecting officer, that the Executive Engineer must have misunderstood the Deputy Examiner. It is very probable that the latter may have said that this or that thing "should be" or "ought to be" done in such and such a way, meaning that that is the correct way, or the way prescribed in the code, but this is a very different thing from ordering it to be done, and this Mr. Rainier assures me he never has done. Nevertheless, to make certain of the matter in future, I have given definite instructions that inspecting officers shall avoid the use of any expression which is at all likely to be construed as an order or positive direction to the Executive Engineer. Any directions that it may be necessary to give to Executive Engineers on matters of procedure in accounting—the matter in question was not one of accounting—will be given by myself.

58. Copies of the several forms referred to are forwarded herewith.

ORDER—dated 13th September 1888, No. 2855 W., Public Works.

The letters from Superintending Engineers above recorded are replies to G.O., No. 2930 W., dated 4th November 1887, calling for reports as to the various circumstances which prevent the submission of vouchers with the accounts to which they relate.

2. The reports are analysed at length by the Examiner, and the causes which militate against the punctual submission of vouchers are summarised in paragraph 6 of his note.

(a) Delivery through Sub-Divisional officers of cheques drawn by the Executive Engineer; because the cheque may remain undelivered and therefore unacknowledged, long after it has been brought to account.

3. With regard to cause (a), the Government trust that the orders passed in G.O., No. 732 W., dated 3rd March 1888, will effect an appreciable improvement in the number of vouchers accompanying the monthly accounts.

4. With respect to (b), the Government agree with the Examiner that the trans-

(b) Transmission of cheques through the post; because the Post office often has a difficulty in finding the payees who are continually on the move, and when the letter containing the cheque is delivered, the payee is in no hurry to acknowledge it, even if, as often happens, he does not actually refuse to give a receipt owing to his not admitting the correctness of the payment.

mission of cheques through the post should be limited to cases in which the payees are firms or parties having established places of business or fixed postal addresses, and that the rule which prohibits the delivery of cheques through subordinates not in charge of sub-divisions, should be modified so as to permit their delivery through any upper subordinate at the Executive

Engineer's discretion. The necessary standing orders will be framed accordingly. The Government consider that it would be an advantage if the postal money order system was freely used in making remittances; but before further orders are passed on this point, the Examiner's suggestions in paras. 11 and 12 will be referred to the Director-General of the Post office for consideration and remarks.

(c) The necessity of sending vouchers after the Executive Engineer if he is away from head-quarters when they arrive.

5. No special orders appear to be required with regard to item (c).

(d) The necessity of sending bills to subordinates for the purpose of obtaining their signature to the certificates of work done.

6. With reference to the remarks in paras. 17 to 21 of the Examiner's note, Superintending Engineers are requested to submit their views as to whether any inconvenience would result from prohibiting the preparation of bills or contract certificates by subordinates below Sub-Divisional officers.

(e) The fact of Sub-Divisional officers requiring subordinates to submit bills in triplicate, and deferring submission of vouchers to the Divisional officer when less than the required number (3) of copies is received.

7. The Government agree with the Examiner that vouchers should not be returned for explanation of high rates or unauthorised charges, or of such matters as are described in para. 54 of the note. The payments having been made should be brought to account, and the vouchers should be attached to the accounts. Explanation should of course be called for whenever considered necessary by a superior officer, but such explanation should be dealt with separately.

(g) Similar returning of vouchers for the purpose of obtaining the initials of the payee to corrections made by the Executive Engineer or Sub-Divisional officer, &c.; the delays in such cases being frequently increased by difficulty in finding the payee.

8. With regard to (g), the Government have no objection to allow the Examiner discretion to accept vouchers without the payee's initials to corrections. Such initials need only be obtained when the correction increases the amount of the payment.

9. The question as to the number of witnesses required to attest payments was referred to Superintending Engineers in G.O., No. 1291 W., dated 2nd May 1888, and their replies will be considered separately. Superintending Engineers are now requested to express their views as to whether any practical security is derived by requiring contractors in the case of final payments to add in their own handwriting the words "as a final payment in settlement of all demands."

10. The Government entirely concur with the Examiner in his remarks as to the delays and mistakes which arise from the number and complexity of the forms now prescribed for use by officers of the department, and are aware of the urgent necessity for simplifying and condensing the forms as far as practicable. The suggestions of the Examiner under these heads are generally approved, and he is requested to submit, for consideration, the revised forms proposed by him, together with the requisite draft standing orders introducing them into the code. These, if necessary, will be referred to Superintending Engineers for opinion before final adoption.

(Here enter No. 2856 W., dated 13th September 1888.)

(True Extract.)

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

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

ENDORSEMENT—dated 13th September 1888, No. 2856 W., Public Works.

Copy of the above forwarded to the Director-General of the Post office for favor of remarks with reference to paras. 11 and 12 of the Examiner's note.

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

Exd. J. Henricus.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of 1888 Madras.

PUBLIC WORKS.

Dated September, 13th.

Recd.

Encl.

G.O., 13th Sept. 1888, Nos. 2855,
2856 W.

SEPTEMBER.

Vouchers

Forwarding copy of Proceedings passing orders on reports of Superintending Engineers as to the submission of — with the accounts to which they relate.

280/6

From

Major C. H. Christie I.C.
Examiner of I. W. Accounts,
Madras.

To
The Secretary to Government.
I. W. Department.



No. 317 dated 22 January 1890.

Inspection report of the North
Arcot Division dated 2^d December
1889 — Forwards — with
summary and remarks.

North Arcot

Commenced
to the Super. Div. I Circle
for the information &
guidance of the Super. Div.
North Arcot division,
& for report by that
Office on the several
points noticed in the
Genl. summary.

UICB
27.1.90
Recd
27.1.90

S.D. I Circle
with report in order
on 27/1/90
28/1/90