

- (1) பக்கங்களின் எண்ணிக்கை 10
(2) புதுக்கித் திருப்பிய நாள் 17.6.89
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	343 -w	அச்சகம் பலவகை
நாள் :	3.2.1890	198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Proceedings of the Government of India, Public Works Department (Account—General), dated Calcutta, 17th January 1890, Circular No. 4 Public Works.

Certificates and Signatures.

Read—Paras. 130—134 of the report by the Committee on Public Works Accounts :—

SUBJECT No. II-B.

Certificates and Signatures.

130. The Committee recommends that the practice of requiring officers to sign certificates may be abandoned, and that it may be ruled specifically in the Code, that signature to a paper means, unless the officer signing it protects himself by a remark, full responsibility for the correctness of the facts set forth in the paper. The Committee further recommends that no officer be required to sign any paper unless he is in a position to satisfy himself of the correctness of the facts it sets forth. It should be formally admitted that the Executive Engineer's signature to a compilation by the divisional accountant does not imply responsibility for the detailed tracing of the entries back to the original documents, but merely that he has every reason to suppose it has been correctly prepared.

131. *Signatures necessary.*—The Committee thinks that the number of signatures of departmental officers to a voucher for a payment should be reduced to one, or at the most two, and that when a gazetted officer or an experienced upper subordinate in charge of a sub-division, passes a voucher, it should never require the signature of the Executive Engineer in charge of the division unless the latter is the disburser.

132. *Notes of criticisms.*—It may often be advisable and necessary that an inexperienced sub-divisional officer's action should be carefully scrutinised by the Executive Engineer, and the Executive Engineer may well record, on the voucher, the extent or notes of his scrutiny; but there should be no rule which will oblige the Examiner to refuse audit to a voucher because the Executive Engineer has not signed, or made remarks on it. It should not be assumed, because the signature is wanting that the examination has been omitted.

133. It came to the Committee's notice that the signatures of four or five responsible officers were required at Dera Ghazi Khan for a bed-head ticket costing Rs. 1-3-0 only.

134. *Witnessing signatures.*—The rule (*vide* Public Works Department Circular No. 9 of 1882 and note 7* on form 14) requiring that signatures affixed by seals or marks, and signatures of persons that are not well known, shall be witnessed by two persons, causes much trouble. It may or may not be necessary. The Committee suggests that legal opinion be taken and orders issued accordingly.

* Also revised note No. 2.

Read—also para. 490 of the report :—

490. A question was raised in this Province † as to the official who should sign a contract certificate over the words "In charge of the work." The case was that of a work under the

† North-Western Provinces and Oudh.

direct supervision of a sub-overseer, but which was regularly inspected and controlled by the sub-divisional officer. The Committee thinks that the sub-divisional officer should be the person to sign as in charge of the work; and that there are good reasons for not allowing the sub-overseer to sign as in charge (*vide* para. 84).

Resolution.—The Government of India agrees that many of the certificates now required on forms may be dispensed with; in many cases they recapitulate the processes carried out in the preparation of the return, and their object will be attained if the attention of the Executive Engineers is drawn to these processes by notes on the reverse of the form. A schedule of the reductions considered advisable is attached to this resolution, and pending the issue of revised forms, any certificates which it is decided to omit or modify may be struck out or altered in manuscript.

2. This concession is not in itself considered to alter the responsibility of an Executive Engineer, or of any one subordinate to him, for any account or return which bears a signature. Any signature which is not qualified by a remark, involves full responsibility for the performance of all duties relating to that account or return which pertain to the signing officer, including any necessary check over the works of subordinates. The Government of India accepts the Committee's view that an Executive Engineer's signature to a compilation by the divisional accountant implies that a proper supervising check has been applied and that the results are satisfactory; not that the Executive Engineer is responsible for every process of compilation in detail.

3. It is most important that proper responsibility for measurements and calculations should be clearly evidenced in all documents on which payments are made. The suggestion put forward in para. 490 is approved, and means for fixing responsibility are provided in the revised certificate given in the accompanying schedule.

4. The possibility of reducing the numbers of signatures required will be considered as forms are revised; the proposals made by the Committee in para. 131 are approved, and it will not be necessary henceforward for Executive Engineers in charge of divisions, unless they are the disbursers, or unless they record notes or comments on vouchers, to countersign vouchers rendered by gazetted officers or upper subordinates in charge of sub-divisions.

5. Under legal advice the Government of India decides to retain the precautions referred to in para. 134 of the Committee's report.

6. This order is applicable to the Buildings and Roads, Irrigation, and Railway Construction Branches of the department.

For information and guidance.

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

For information only.

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

Order—Ordered that the foregoing be communicated to Local Governments and Administrations, and to the officers named in the margin, for information and guidance.

Also, that it be sent to the officers named in the margin for information.

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

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

ENCLOSURE to Circular No. 4 Public Works of 1890.

Modifications sanctioned in the Certificates in Part I of the Public Works Department Form Book.

P.W.D. FORM.		Remarks.
No.	Title.	
1	Cash balance statement	The certificate is unnecessary.
2	Nominal muster roll ...	
4	Cash-book ...	The certificates of payment and of measurement are not necessary.
7A—7D	Day-books ...	
8A—8B	Requisitions ...	The officer's note that the cash balance has been counted and is correct should be entered, but the accountant's note is not required.
10, 11, 12	Stock forms ...	
		The certificates on these forms will be retained.
		Do. do. do.
		The accountant's certificate will be retained; no certificate by the Executive Engineer is necessary.

Modifications sanctioned in the Certificates in Part I of the Public Works Department, &c.—cont.

P.W.D. FORM.		
No.	Title.	Remarks.
13	Balance return of stock or tools and plant.	The certificate is not necessary.
14—15	Contract certificates	The certificate should be reduced to "The measurements were made by ^{A.B.} _{me} on — 189, and are recorded at page of Measurement Book No. " and be signed by the officer signing the bill.
17A	Bill for materials	The certificate is not necessary.
19	Statement of road metal supplied.	The certificate will be retained.
20A	Divisional cash balance statement.	The certificate is not necessary.
21A	Salary bill	The final clause of the certificate is not necessary.
21B	Report of non-gazetted officers on leave.	The certificate will be retained.
22A	Travelling journal	} No certificates will be required on these forms, except in special instances where a certificate is necessitated by the rules in the Civil Service Regulations.
22B	Bill for travelling allowances ..	
24	Contingent bill	} The certificate is not necessary.
27	Cash account current	
31A	List of monthly accounts and vouchers.	} The certificate is not necessary.
31B	Executive Engineer's certificate of examination	
33A	Work voucher	} Orders on these forms will be separately issued.
33B	Do. (manufacture)	
37	Refunds	} The form has been abolished.
38	Statement of deviations	
44A	List of officers occupying public buildings.	} A new form is being issued in which the certificate will be turned into a note.
45A	} Completion reports	
45C		} The abolition of audit by sub-heads involves the abolition of this form.
	} The first twenty-four words will be omitted from the certificate, which will begin at "In the case of officers," &c.	
		} The certificate is not necessary.

ORDER—dated 3rd February 1890, No. 343 W., Public Works.

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

(True Extract.)

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

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

Exd. J. Moses.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of {1890} Madras.
PUBLIC WORKS.

Dated February, 3rd.

Recd.

Encl.

G.O., 3rd Feb. 1890, No. 343 W.

FEBRUARY.

Certificates

Resolution of the Government of India agreeing with the recommendation of the Committee on Public Works Accounts regarding the signing of —, communicated to officers of the Public Works Department.

Circular No. 4 Public Works.

GOVERNMENT OF INDIA,
PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Calcutta, the 17th January 1890.

Certificates and Signatures.

Read—

Paras. 130—134 of the Report by the Committee on Public Works Accounts:

SUBJECT No. II B.

Certificates and Signatures.

130. The Committee recommends that the practice of requiring officers to sign certificates may be abandoned, and that it may be ruled specifically in the Code, that signature to a paper means, unless the officer signing it protects himself by a remark, full responsibility for the correctness of the facts set forth in the paper. The Committee further recommends that no officer be required to sign any paper unless he is in a position to satisfy himself of the correctness of the facts it sets forth. It should be formally admitted that the executive engineer's signature to a compilation by the divisional accountant does not imply responsibility for the detailed tracing of the entries back to the original documents, but merely that he has every reason to suppose it has been correctly prepared.

131. *Signatures necessary.*—The Committee thinks that the number of signatures of departmental officers to a voucher for a payment should be reduced to one, or at the most two, and that when a gazetted officer or an experienced upper subordinate in charge of a sub-division, passes a voucher, it should never require the signature of the executive engineer in charge of the division unless the latter is the disburser.

132. *Notes of criticisms.*—It may often be advisable and necessary that an inexperienced sub-divisional officer's action should be carefully scrutinised by the executive engineer, and the executive engineer may well record, on the voucher, the extent or notes of his scrutiny; but there should be no rule which will oblige the examiner to refuse audit to a voucher because the executive engineer has not signed, or made remarks on it. It should not be assumed, because the signature is wanting that the examination has been omitted.

133. It came to the Committee's notice that the signatures of four or five responsible officers were required at Dera Ghazi Khan for a head-ticket costing Rs. 1-3 only.

134. *Witnessing signatures.*—The rule (*vide* Public Works Department Circular No. 9 of 1882 and note 7* on form 14) requiring that signatures affixed by seals or marks, and signatures of persons that are not well known, shall be witnessed by two persons, causes much trouble. It may or may not be necessary. The Committee suggests that legal opinion be taken and orders issued accordingly.

Read also—

Para. 490 of the Report:

490. A question was raised in this province as to the official who should sign a contract certificate over the words "In charge of the work." The case was that of a work under the direct supervision of a sub-overseer, but which was regularly inspected and controlled by the sub-divisional officer. The Committee thinks that the sub-divisional officer should be the person to sign as in charge of the work; and that there are good reasons for not allowing the sub-overseer to sign as in charge (*vide* para. 84).

RESOLUTION.—The Government of India agrees that many of the certificates now required on forms may be dispensed with; in many cases they recapitulate the processes carried out in the preparation of the return, and their object will

be attained if the attention of the executive engineers is drawn to these processes by notes on the reverse of the form. A schedule of the reductions considered advisable is attached to this resolution, and pending the issue of revised forms, any certificates which it is decided to omit or modify may be struck out or altered in manuscript.

2. This concession is not in itself considered to alter the responsibility of an executive engineer, or of any one subordinate to him, for any account or return which bears a signature. Any signature which is not qualified by a remark, involves full responsibility for the performance of all duties relating to that account or return which pertain to the signing officer, including any necessary check over the works of subordinates. The Government of India accepts the Committee's view that an executive engineer's signature to a compilation by the divisional accountant implies that a proper supervising check has been applied and that the results are satisfactory; not that the executive engineer is responsible for every process of compilation in detail.

3. It is most important that proper responsibility for measurements and calculations should be clearly evidenced in all documents on which payments are made. The suggestion put forward in para. 490 is approved, and means for fixing responsibility are provided in the revised certificate given in the accompanying schedule.

4. The possibility of reducing the numbers of signatures required will be considered as forms are revised; the proposals made by the Committee in para. 131 are approved, and it will not be necessary henceforward for executive engineers in charge of divisions, unless they are the disbursers, or unless they record notes or comments on vouchers, to countersign vouchers rendered by gazetted officers or upper subordinates in charge of sub-divisions.

5. Under legal advice the Government of India decides to retain the precautions referred to in para. 134 of the Committee's Report.

6. This order is applicable to the Buildings and Roads, Irrigation, and Railway Construction Branches of the Department.

For information and guidance.

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

For information only.

The Resident at Mysore.
The Director General of Telegraphs.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Central Division.
The Comptroller General.

ORDER.—Ordered, that the foregoing be communicated to Local Governments and Administrations, and to the Officers named in the margin, for information and guidance.

Also, that it be sent to the Officers named in the margin for information.

Colonel, R.E.,

Secretary to the Govt. of India.

Document accompanying.
Schedule referred to.

The Secretary to the Government of Madras.

Enclosure to Circular No. 4 Public Works of 1890.

Modifications sanctioned in the Certificates in Part 1 of the Public Works Department Form Book.

P. W. D. FORM.		REMARKS.
No.	Title.	
1	Cash balance statement	The certificate is unnecessary.
2	Nominal muster roll	The certificates of payment and of measurement are not necessary.
4	Cash-book	The officer's note that the cash balance has been counted and is correct should be entered, but the accountant's note is not required.
7A—7D	Day-books	The certificates on these forms will be retained.
8A—8B	Requisitions	Ditto, ditto, ditto.
10, 11, 12	Stock forms	The accountant's certificate will be retained; no certificate by the executive engineer is necessary.
13	Balance return of stock or tools and plant.	The certificate is not necessary.
14—15	Contract certificates	The certificate should be reduced to "The measurements were made by $\frac{A.B.}{me}$ on — 189 —, and are recorded at page $\frac{A.B.}{me}$ of Measurement Book No. —, and be signed by the officer signing the bill.
17A	Bill for materials	The certificate is not necessary.
19	Statement of road metal supplied	The certificate will be retained.
20A	Divisional cash balance statement	The certificate is not necessary.
21A	Salary bill	The final clause of the certificate is not necessary.
21B	Report of non-gazetted officers on leave.	The certificate will be retained.
22A	Travelling journal	No certificates will be required on these forms, except in special instances where a certificate is necessitated by the rules in the Civil Service Regulations.
22B	Bill for travelling allowances	The certificate is not necessary.
24	Contingent bill	The certificate is not necessary.
27	Cash account current	
31A	List of monthly accounts and vouchers.	Orders on these forms will be separately issued.
31B	Executive engineer's certificate of examination	The form has been abolished.
33A	Work voucher	
33B	Ditto (manufacture)	
37	Refunds	A new form is being issued in which the certificate will be turned into a note.
38	Statement of deviations	The abolition of audit by sub-heads involves the abolition of this form.
44A	List of officers occupying public buildings.	The first twenty-four words will be omitted from the certificate, which will begin at "In the case of officers," &c.
45A 45C	Completion reports	The certificate is not necessary.

P.W. 12885

12-1-78

gentle

Accts

P. 343 W. 4/5

Am

4 P

A

HCS

31 Jan

Communicated to
officers of the P.W. Dept
for information and
guidance.

Wm

29.1.90

Wm

29.1.90

Lot: Engr for Design

Conc Engr for Rys

Lot: Engr P. Project

Supplg. Engrs

C. A. to Govt

Exr. P.W. Accts

Exr. Ry Accts

Recd.

13/2/90

880.

Govt. of Madras.

PUBLIC WORKS.

26.5.08 ✓

8-6-11 ✓

Date

Recd.

Encl.

GO. 32 by 90 No. 343 W.

Anticipate S.

Resolution of the
Govt. India agreeing
with the ^{Recommendation} Committee
on Mr. A. A. A.
regarding the signing
of _____ cannot to office
of the P. W. Deptt.

12/11/21