(1) பக்கங்களின் எண்ணிக்கை 200
(2) புதுக்கித் திருப்பிய நாள் 7/91
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் al

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

㉒

PWD துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 956
அச்சகம்
பலவகை

நாள் : 23-3-1892 198 .

வோ கண்டபடி கையாளவோ கூடாது

100 Sheets

-1—18,006—15-6-87.

1891.

P. W. DEPARTMENT.

Current No. 6256

From Supt. Engineer
IV Circle

95/6/1

No. 305/6

Enclos.— 2

Dated 9-6-1891

Received 11 " "

SUBJECT.

Forwarding letter from
the Executive Engineer
Coimbatore Division —
requesting orders of Govern
=ment regarding the
executive Engineer's
responsibility in connectio
with the certificate of ex=
=amination of monthly accoun

DISPOSAL.

No. 2898 C dated 13th June 18

To
C

For favour of
opinion.

/Sd/ O.V.B.

9/6

24
& 15

Executive Engineer's Office.

No. 508 Nellore 6 June 1891.

From,

H. H. O'Connell Esquire

Executive Engineer 256/2

Nellore Division.

Enc: Nil

To,

The Examiner of P. W. accounts

Through the Superintending Engineer
II Circle

Sir,

I have the honor to request instructions on the following points in connection with the posting of Register of works.

2. In Code para 1866 clause II it is stated that in case of works estimated to cost more than Rs 2 500 and up to Rs 10,000 where the initial accounts are not kept by subheads the quantity of work done under each subhead will be posted into registers of works and the normal cost, arrived at by applying estimate rates to these quantities and also that the total normal cost of all subheads will be posted into separate

Column for Comparison with gross actual Cost.

3. Almost all works in this Division are carried out by contract, the charges by departmental agency in connection with them being on account of Petty Supervision and Contingencies if any.

4. Under these Circumstances I request to be informed whether the process adverted to above in arriving at the normal Cost and Comparing it with the gross actual Cost, which involves great clerical labor without Counterbalancing advantage, should be gone through every month in posting ~~in posting~~ the register of work or only at the Completion of the work. Please also state whether it is necessary that completion reports for such works should show the cost of each sub head separately (instead of gross outlay on the work) when the outlay is not accounted for by subheads.

5. Another difficulty which suggests the impracticability of comparison between the gross and actual outlay by adopting

adopting norm system, is th
in cases where there are materials at si
of which no account is kept when th
expenditure is not accounted for b
subhead, the cost of actual work do
will always be short of the gross outl
incurred on the work by the value of
materials at site, and any compari
between the Cost of work done arrived
by adopting normal Cost system w
the gross outlay charged on the wor
includes the value of materials at
also) would be valueless.

6. I may add in conclusion that it is
stood that the object of extending
privelege of not accounting the expe
by subheads up to works Estimate
Cost Rs 10,000 is to reduce clerical labor
if the register is to opened in exten b
subheads to record the quantities inste
of only in 4 Columns as in the Case of work
Estimated to cost over Rs 200 and up to
Rs 2,500 vide clause III of 1866 (for wh
works also the quantities are recorde
(of Course in the work abstract but not i
the work registers) the object is not gai

it is submitted for consideration whether it would not be desirable to dispense with the entry of subheads in the work Register for works estimated to cost up to Rs 10,000 as the quantities will appear in work abstract as in the case of works Estimated to cost up to Rs 2500 which is ll that is required.

An early reply will much blige.

I have the honor to be
Sir
Your Most obedient Servt
Hugh O'Connell
Executive Engineer
Nellore D.

X
36

SUPG ENGR II CIRCLE
1423
11 JUN 91
SECY. POS

P. W. D.

956
3

From,
The Executive Engineer
Nellore Division.

To,
The Examiner of Public Works Accounts.

Thro: The Superintending Engineer II Circle

Dated 6 }
Despatched do } June 1891.
Received }

No. 508

Enclosures. — Pw 85/6832/91

Subject.

Register of works— Requesting instructions on certain points in posting of—

No 1804Ht / 12.6.91

Forwarded to the Examiner P. W. Accts.

L. Sopp
11.6.91
Offg Supt Engr
2nd Circle

26

Executive Engineer's office
No 3019 Coimbatore 14th May 1891

From
J. C. Larminie Esq
Executive Engineer
Coimbatore Division

To
The Examiner 95/4
of P. W. Accounts, Madras

Sir,

Referring the monthly certificate, required, of examination of the accounts, I should be glad to know definitely what is really required and expected in an Executive Engineer's monthly examination.

2 Is it, as I rather fancy is pretty generally assumed, to be a mere cursory examination, just to see that the accounts have been brought up date, leaving (as I maintain should be the case) all responsibility for their accuracy, to the

accountant and to your office.

3 If this view is correct, then it will be possible for the Executive Engineer to spare so much time (not that in this Division he has much to spare)

4 But if on the other hand the Executive Engineer is expected to compare entries in the Works Register with the Work Abstracts, or check the compilation of the latter, then it must be distinctly understood that so far as this Division is concerned, it is perfectly impossible, i.e, if the Executive Engineer is to do any justice to his really Professional work and be otherwise than a mere accountant.

5 I am informed by the Head Accountant, that it takes the Executive Engineer five days every month to go through the accounts without doing anything else, if this is so, it is no wonder the late Executive Engineer fell into arrears and difficulties in respect to his more legitimate work. For, I have no hesitation in saying that for amount of office work and routine, in addition to a considerable amount of Professional work, this is as heavy a Division as ever I have had charge [illegible] and if five days a month have to be exclusively devoted to accounts, it means an accumulation of other work which it will take the rest of the month to clear off and a still longer period, if the Executive Engineer has to travel much.

6 I have been endeavouring to reduce the amount of office routine, and much can be done in connection with the Works Register alone.

In reality two of these are kept up. One in the usual form, the other is the Supg Engineer's

Progress Report. Surely this (i.e. two sets) is needless? So, in future I do not propose entering any work in the Register Proper, which is not accounted for Sub-Heads. There is not the slightest use in doing otherwise, for the mere lump expenditure, month by month, is just as well shown in the other form of Register (Progress Report) and considering that vast number of the estimates can so be treated, this course will afford considerable relief to all concerned.

7 e.g. of what possible use can it be to enter in cumbersome form, in a large volume, specially designed for large works where numerous sub-heads have to be accounted for; the expenditure, on a maintenance estimate of Rs 2000, or more for the pay of maintenance, maistries, watchers, and coolies, employed along a

River

956/19

25/6

River margin. (this is only one instance of many similar, many estimates being as low as Rs 220)

8 The total number of estimates which now have to be written up in the Work Register is 397 and a similar set of entries all in lump appear in the Supg Engineer's Progress Report form. By my proposed procedure the number of entries in the Work Register will be reduced to 60 Those works left out being still as heretofore, shown in the Supg Engineer's Progress Report, It would further much simplify and reduce work if the preparation of work abstracts for all the Annual maintenance estimates were discontinued. Simply vouchers for the pay of the coolies and purchase of oil and petty stores being all that is required.

I have &ca

(Signed) J. C. Larminie
Executive Engineer

No

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and coolies,

No. 3020

True Copy. Forwarded to the Supg Engineer, 4th circle.

Executive Engineer

Coimbatore
14th May 1891

956/7

Superintending Engineer's Office P.W.D.
No 577
16 MAY.91
Fourth Circle

EXAMINER
6 JUN.91

From

The Executive Engineer
Coimbatore Dn

To The Supg Engineer
IV circle

956/7

No 3020

Dated 14th May 1891

Work Register

Copy of letter to the Examiner P.W. Accounts regarding his views in respect to maintenance of ——

Submits ——

P.W. 3/4 6256/91
6862/91

Recorded

Rucd
17.5.91

N.B.—In any future communication on this subject, the number and date of this letter should be quoted; and the communication should be addressed to the Examiner, Public Works Accounts, Madras, and not to any officer by name.

[C. No. 1041/1.]

From

MAJOR C. H. P. CHRISTIE, R.E.,
EXAMINER OF P. W. ACCOUNTS, MADRAS,

To

The Executive Engineer,
Coimbatore Division.

No. 3040.

956/8

Madras, 1st June 1891.

Sir,

With reference to your letter No.30I9 dated I4th.May I89I, requesting to be informed definitely what is really required and expected of an Executive Engineer in connection with the certificate of examination of monthly accounts, I have the honor to state that I can give you no information beyond referring you to Code para 3II, rule V et seq. I agree with you in thinking that it is very desirable that the duties and responsibility of an Executive Engineer should be more clearly defined, but I think that any representation which you may wish to make on the subject should be addressed through the Superintending Engineer to Government.

2. As regards Register of Works also I am disposed to agree generally with what I understand to be your ideas, but it seems to me obviously necessary that the code rules should be observed unless & until exemption is allowed by Government, and as code para I366 requires that all works over Rs.200 shall be posted in the Register of works, this should be done. If you wish to discontinue the practice you should obtain the sanction of Government beforehand. The almost certain result of such action as that which you say you have taken, or intend to take, will be to produce an accumulation of arrears of posting of Register of Works which will give trouble hereafter.

[illegible]

I have the honor to be,
Sir,
Your Most Obedient Servant.

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

5,000—30-7-89.

956
9

SUPG. ENGINEER'S OFFICE, P.W.D.
No.
8 JUN. 91
Enclo.
FOURTH CIRCLE.

EXAMINER
18 JUN 91

3722
5 JUL 1891
P.W.D.
COIMBATORE

No. 3450

Forwarded to the Superintending Engineer 4th Circle with reference to this Office No. 3020 of 14th May/91, with which was forwarded a copy of the letter to the Examiner to which this is a reply.

Has the honor to request that he will be so good as to lay the question before Government.

J. C. Lawrence
E. E. 4/6/91
Camp Ootacamund

Pro. R/3 ~~6550~~/91
6832/91

P. W. D.

SUPG. ENGINEER'S OFFICE P.W.D.
No. [illegible]
9 JUN. 91
Encls
FOURTH CIRCLE

3567

$\frac{956}{9}$

No $\frac{305}{W}$ of 9-6-91

From

The Executive Engineer,
Coimbatore Division,

To

The Supg. Engineer,
Fourth Circle,
Coimbatore.

Dated 4th
Despatched 6th June 1891
Received

No. 3450

ENCLOSURES

SUBJECT.

Executive Engineer's responsibility in connection with accounts

Examiners reply in respect to —

Forwards — to lay the matter before Government

On the back

Submitted to the Chief Engineer, PWD with a request that he will be good enough to obtain orders of Government on the points suggested by the Executive Engineer Coimbatore Division. His suggestions I consider are worthy of consideration

Lt Col RE
Supg. Engr. 4 Circle

Enclos.
1 E.E. No. 3020 of 14-5-91
(to be kindly retd)

PW $\frac{No.}{6832/91}$

$\frac{956}{10}$

~~6256~~
6832/91

From

The Supg. Engr.
4 Circle

No. 2898 C d/13th June 1891

To C $\frac{956}{10}$

~~For favour of opinion.~~

OVB
12·6·91
DW

Dated 9 }
Despd 10 } June/91
Recd 11-6-91

No. $\frac{305}{W}$

Enclo. + 2

Ex. Engr's responsibility in connection with accounts

Forwarding letter from the Ex. Engr. Coimbatore Dn. requesting orders of Government regarding the —

(C. No. $\frac{1201}{8}$.)

KEEP-WITH | CURRENT No. | GOVT. OF MADRAS. } 1891. { P. W. DEPT.

dated 189 .

EXAMINER, P. W. ACCOUNTS.

Madras, 24th June 1891.

OFFICE NOTE No. 3487.

To

W. $\frac{58}{11}$

* Definition of Executive Engineer's responsibility for accounts, and form of initial accounts.

I do not think that as regards either of the subjects with which the Executive Engineer's letter is concerned* I can usefully add much to what I have already said in connection with the report of the P. W. Accounts Committee, which question is still under consideration of Government; but the Executive Engineer's letter and another letter from the Executive Engineer Nellore Division No. 508 dated 6th June 1891 which I forward herewith, may perhaps help to convince Government of the necessity of some action, at any rate as regards the initial accounts.

2. With regard to the initial accounts, Mr. Gaynor, Deputy Examiner who has just returned after making a series of inspection of divisional offices has

3000—3-2-91.

has spoken to me very strongly regarding the utter uselessness of the present initial accounts considered at any rate as a means to the preparation of the accounts submitted to the Examiner. He says that in all the divisions that he has visited the divisional accountants do not rely at all on these initial accounts for the preparation of the monthly accounts to the Examiner; and the test audit accountant who has at one time or another assisted at the inspection of the accounts of every division in the presidency states that it is the same in every single division. This however is nothing new to me because from the day when, now about 20 years ago, I first inspected the accounts of a division, I have never ceased to assert that it was absolutely impossible to prepare the monthly accounts on the method prescribed; and I have taken every opportunity of urging the recognition and improvement and systematization of the processes by which the divisional accountants actually do prepare the monthly accounts.

3. But the value of the initial accounts

accounts as a means towards the preparation of the accounts for the Examiner, and their value for the information of the Executive Engineer as regards details of cost of individual works are totally distinct things; and it is possible that the present initial accounts though utterly valueless for the former purpose, may be really useful for the other. For my own part however I see no reason to modify the opinion which I have already expressed in paras 43 to 55 of my printed note on the report of the accounts Committee. For reasons which I have given at length in the note just referred to, I believe that even if they could be promptly and accurately prepared they would be quite useless in ninety nine cases out of a hundred; and I know that they never are; and I believe that they never can be prepared promptly; and I also know that so long as they do not —— and as a matter of fact they not only do not but cannot —— form the real basis of the accounts as submitted for audit, there cannot be any guarantee of their accuracy, —— not even of their approximate accuracy.

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I will only add that if any action ever is taken in the way of remodelling the system of initial accounts it will be desirable to take into account the compilation necessary for the preparation of returns required by Superintending Engineers, so as to avoid duplication of work such as that very properly objd to by the Executive Engineer Coimbatore Division.

6832

Rd 25-6-91
Enc 5

No. 2898C/13-6-91

[C. No. 8.]

GOVT. OF MADRAS. 1889. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 11 December 1889.

OFFICE NOTE No. 1769.

To

W.

23/13

KEEP-WITH Genl. No.

dated 188 .

I submit the following proposals for the consideration of Government with reference to the remark, at the end of your office note No. 2719 C. of 10th. June 1889, that "the P.W.D. Code is gradually resuming its former undesirable bulk".

2. I think that, as far as the code itself is concerned, and not the appendices, the increase in the bulk of the code is more apparent than real, the apparent increase being due to the number of standing orders that have to be pasted in, which swell the volume out to an extent altogether out of proportion to the additional matter actually introduced into the code. Indeed I doubt whether, if the code were now reprinted, it would be found (excluding appendices) to have been increased by a dozen pages.

3. The number and bulk of the appendices have actually been incre

relations with other departments and

2,000—9-10-88.

6832

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Rd 25-6-91
Enc 5

No. 2898C d/13-6-91

KEEP-WITH Genl. No.

dated 188 .

2,000—9-10-88.

[C. No. 8.]

GOVT. OF MADRAS. } 1889. { P. W. DEPT.

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relations with other departments and

since the issue of the present edition by the addition of appendices I to Q numbering altogether thirty two pages; but I have very little doubt that, when the code is reprinted, the bulk of the appendices can be reduced by very nearly as many pages. Quite one half of the matter in appendix D, say thirteen pages of it, concerns the P.W.D. about as much as it does the Medical Department or the Government Astronomer, & in my opinion had much better be omitted; also by a better arrangement of the matter, appendix H could probably be reduced by ten or twelve pages; and some other appendices could, I think, be apparently reduced.

4. A further considerable reduction might be effected by printing the notes (of which there are a good many) to the different paragraphs in smaller type; and in many cases much of the matter now in the body of a paragraph might be put in a note.

5. The fact however remains that the P.W.D.Code, like all other codes, has a tendency to grow. New rulings, and amplifications of old rulings, are continually being introduced, and it is certainly desirable that they should be embodied in some code, instead of being relegated as G.Os. to the records of the different offices, where they are forgotten by those who have hem and are never seen a

by those to whom they are not directly communicated at the time of issue. Unfortunately, however, the fear of increasing the bulk of the code tends to prevent the laying down of rules as to many matters in connection with which uniformity and system and a certain amount of fixity are exceedingly desirable.

6. The question is how can these opposite tendencies be reconciled; and I think that, to a great extent, the answer is to be found in a suitable sub-division of the matter. I do not mean more division of the code into volumes, after the manner of the Government of India Code. I think that in this respect the arrangement of the Madras Code is ever so much more convenient. What I mean is that the code proper should be confined as far as possible to general rules and principles, and that subsidiary details should be provided for in manuals of office procedure. Dealing with the question in the abstract, and to a great extent prior to experience, it is not easy to lay down with precision the lines of division, but for present purposes, my meaning will perhaps be made sufficiently clear if I say that the code would contain all general rules as to conduct and operations, and all rules concerning the relations between different officers, or offices, and their relations with other departments and

provinces, including rules as to accounts, returns and documents to be rendered by one officer to another, as also rules of general application regarding office economy, whilst any given office manual would deal with books and records to be kept in the office concerned, with all the details of procedure necessary for carrying out ~~the~~ the rules of the code as far as they affect that office, and with matters concerning only the internal economy of that particular office. In practice there would be little or no difficulty in deciding whether any given rule should find a place in the code or in a manual; but in all doubtful cases the rule should go into the code.

7. Proceeding on this principle, a very large amount of matter would, with considerable advantage, be removed from the code. Of course I cannot now attempt to go fully into this matter, but as examples of portions of the code that might be bodily removed I may point ~~out~~ to paras I837 to I847 and paras I863 to I869 almost every line of which — if not every line — concerns only the divisional office and officers inspecting that office; also to paras I977 to I992 which concern only the Examiner's office. Indeed the greater part of chapter XVII, probably thirty out of the thirty five pages of which it consists, would much more appropriately find a place in a manual of procedure for the Examiner's office.

8. Again the code contains a great deal of matter which concerns all civil departments — and possibly all departments whether military or civil — quite as much as it concerns the P.W.D., and I venture to think that this matter is out of place in the P.W.D. Code, and that it ought to be in some more general code, forming as it were a local supplement to the Civil Service Regulations. Indeed much of it, being merely a reprint, or rearrangement, of rules promulgated by the Government of India, ought, in my opinion to be embodied in the Civil Service Regulations. For instance rules about assessment of incometax, rules relating to petitions and memorials, rules about land-holding and pecuniary transactions, and probably rules regarding several other matters. Possibly these rules may one day be embodied in the Civil Service Regulations, and their present omission is perhaps due solely to the fact that the Civil Service Regulations as recently issued is practically a re-issue of three distinct codes (Pension, Leave and Pay) none of which could appropriately have contained the rules referred to above. As long as these rules are not otherwise codified, it is probably better that they should remain in the P.W.D.

Code; but in any reprint, it would perhaps be convenient to relegate them to appendices.

9. It is desirable to explain how the change would be carried out, because it may otherwise be thought that it would involve another complete upsetting and re-arrangement of the code, than which nothing could, I think, be more objectionable. But this would be quite unnecessary. Supposing that the desired manuals could be drawn up tomorrow, what would be done would be this. Every para or portion of a para of the code to be embodied in a given manual, would be imported into it *verbatim*, in such a way that the extent of each clause or para thus imported would be distinctly shown and that the old code para could be exactly and completely identified in the new manual : the code itself would, for the present, remain unaltered, but on the next reprint of the code the text of all paragraphs embodied in manuals would disappear, leaving only the bare paragraph numbers, with the remark against it " transferred to —— manual as para ———" or words to that effect. As every such para would necessarily concern only those persons who would be in possession of the manual in question, the disappearance of the text from the code would inconvenience nobody. Nor would it matter much if the bare paragraph numbers remained

58/6

permanently in the code, with only the transfer remark against them and no text; but if such permanent retention were objected to, it would only be necessary to renumber the paragraph, and in the first reprint to give both numbers, the old and the new, and then to drop the old numbering in the second or some subsequent reprint. Then supposing the first 50 paragraphs of the code to remain unaltered, and para 5I to be transferred to the Examiner's manual, then the paragraphing would be as follows,

* * * * * *

49 [49] Full text
50 [50] Full text
5I, Transferred to Examiner's manual as para II9
52 [5I] Full text

* * * * * *

when the first numbers in each case are the old numbers, whilst the numbers between brackets represent the new numbering, which in some future reprint would become the only numbering, all trace of the old para 5I disappearing finally.

I0. As the required manuals cannot be prepared for some time to come, it would be advisable, as regards future additions to the code, to arrange matters so that the change when made should involve the least possible interference with the body of the code; and with a view to this, all future additions ultimately transferable to some manual might conveniently be embodied in appendices,— in special appendices where the matter added or likely to be added in connection with any one subject, or with any group of related subjects, is sufficiently large to justify this course, and otherwise in general appendices (one for each contemplated manual) forming collections of glosses on, and amplifications of, code paragraphs, in the same way as the present appendix N consists of a collection of subsidiary rules bearing upon the several sections of the late Civil Travelling Allowance Code. The increase in the bulk of the code would then be temporary only. On the first occasion of reprinting it, its bulk would be very considerably reduced. I should think that in this way the first reduction would amount to some sixty or seventy pages, and though subsequent growth would not, and could not, be entirely prevented, yet the main cause of such growth, the necessity of amplifying details , would be permanently removed.

II. As regards the particular manuals of procedure which would be required, code para I975, which has been in the code for a considerable number of years, assumes the existence of a manual for the Examiner's office; and Government has several times recognized

the necessity of a manual for divisional accountants. Government is however aware that neither of these manuals exist at present.

I2. As regards the manual for my own office, I have been able during the past eighteen months to do a great deal towards the preparation of material for the required manual, by the issue of routine orders dealing with detached sections of office routine, interpreting doubtful rulings, and prescribing uniform and systematic procedure where alternative courses are possible. In this way some six hundred orders have been circulated to the office, varying from a few lines to several pages of manuscript, and many of them have already been printed for greater convenience; but hitherto I have not been able to work on any system, except that of dealing only with matters which forced themselves on my novice, matters in connection with which some actual difficulty or complication or misunderstanding has arisen, and consequently the material is undigested, and it will be some time yet before it can be cast in the shape of a manual. Hitherto I have found ample occupation in dealing with difficulties actually experienced, but I hope before long to be able to take up systematically the arrangement of the matter already prepared and the treatment of sections as yet untouched.

I3. I need hardly say that, before I attempt the final draft of a manual, I shall want to know how to deal with code rules, such as those referred to in para 7 above, which concern only my own office; that is whether they are to remain permanently in the code, and be briefly referred to in the manual, or whether they are to be transferred bodily from the code to the manual. It is very desirable that every manual should be complete in itself, as regards matters concerning only offices of the class to which the manual relates; instead of being a mere supplement to the code : and on the other hand it does not seem desirable to include any considerable amount of matter in both code and manual.

This is preferable.

I4. As regards the manual for divisional accountants — to use the expression hitherto always adopted — there exists a large amount of useful material, in the shape of circulars issued by successive Examiner's during the last twelve or fifteen years, and I hope some time next year to be able to make a beginning of the selection from these circulars of matter suitable for re-production in the more permanent form of a manual; but, now that I begin to see my way to taking this matter

55/18

seriously in hand, I find it desirable to raise a question as to the scope and title of this manual.

I5. When the question of such a manual has cropped up, it has generally been in connection with some matter of accounts procedure, and then the projected manual has always been spoken of as a "manual for divisional accountants". I think however that what is really wanted, and for that matter I think the only thing really practicable, is a "manual of procedure for divisional offices".

I6. The divisional accountant is only one member of an office working in intimate relation with several other members of the same office, in such a way that it is impossible to prescribe his procedure with any degree of detail without to a certain extent prescribing at the same time the procedure of those in connection with whom he works, that is to say the Executive Engineer, the head clerk (as head clerk) and the cashier (or the head clerk as cashier), and the sub-divisional officer whose contract certificates the accountant will have to check, and possibly also the draftsman as estimator. For instance the accountant has to post the contractor's ledger from contract certificates; and if he is to do this properly, it is absolutely necessary not only that every contract certificate shall pass through his hands at some stage or other, but that it shall come to him with certainty at some particular stage or stages; and in order to this it is absolutely necessary to prescribe the course that a contract certificate should run, which of necessity involves laying down the procedure of others besides the accountant. At present it would seem to be almost a matter of chance whether in some divisions a contract certificate ever comes to the accountant or not, and nowhere is there any definite understanding as to the particular stage or stages, at which it should come or return to him, indeed, as I have said before, I do not myself see how there can be any such understanding in the absence of any rule or understanding as to the system of payments. This point however has now been settled. Again under the proposed rules regarding cashiers, or head clerk acting as cashier, the accountant is required to keep the Executive Engineer's cash book, and he cannot do this properly unless vouchers and other materials come to him regularly and systematically according to some prescribed course.

17. For this reason I think it is desirable to decide that the manual in question should be a "manual of procedure for divisional offices" instead of simply a "manual for divisional accountants". I do not know how far, if at all, it may be desirable to insert in such a manual rules as to procedure of divisional offices in no way affecting the divisional accountant or the Examiner. That is no concern of mine. I shall not myself propose the insertion of ~~a~~ rules as to matters which do not, directly or indirectly, affect either my own office or the divisional accountant; but if any body else think it advisable that the routine procedure in connection with any other matter should be laid down, there will be ready to hand an appointed place in which to lay it down. And probably the circulars issued in past years by successive Chief Engineers contain much material which might be at once embodied in such a manual.

18. I am aware that in some quarters there is a strong prejudice against laying down rules for what are, mistakenly I think, regarded as trifling details of procedure; but I have a firm conviction — a conviction which grows with every inspection report that I receive — that nine-tenths of the irregularities, the mistakes and the complications, that have to be noticed in inspection reports are due simply and solely to the absence of a very definite rule or understanding as to these so-called trifling details. Considering how the work of each member of the

divisional office,the Executive Engineer,the head clerk,the cashier and the accountant,is dependent on the work of the other,it is to my mind almost inconceivable that things should go on smoothly and correctly unless these four work together on some definite system. In some divisions,where the Executive Engineer takes an exceptional interest in the matter,or where the accountant is not only exceptionally intelligent,but has the confidence and support of the Executive Engineer,some sort of system is evolved; but the chances are that the system is not the best; the limitations under which its makers lie,and the absence of any real authority to prescribe a system,make it extremely improbable that it should be the best; often it is probably the result of some compromise between the accountant and the head clerk. Moreover such as it is,it is always liable to be upset, quite unconsciously perhaps,by any one of the four members of a constantly changing personnel within the office, to say nothing of the Superintending Engineer,the sub-divisional officer, and the Examiner,outside of the office. In many divisions,perhaps I might say in most divisions,no system is ever evolved at all. The things that have to be done are the same in every division and they have to be done in every division by the same functionaries,and it is difficult to understand why they should not be done in the same way in all divisions. Every inspection report is full of matter suggesting points in connection with which systematic and uniform procedure is desirable,and indeed necessary,to secure the harmonious co-operation of the different members of the divisional establishment,but the fear of increasing the bulk of the code stands in the way of any proposals for systematizing procedure.

25/20

11/12

C.

SP 11/12

1. No. 4439C d/ 4-10-89
2. " 3117C " 8-7-89
3. " 2719C " 10-6-89
4. " 1014W " 11-4-89

Note. 1, 2 & 4 regarding Famine

P.W. Are 11894

Recd 12-12-89

Submitting remarks regarding the alleged increase in the bulk of the P.W. Code, and proposals for drawing up manuals of office procedure

H.w. 14-1-90 R. 16-1-90

B/

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Office note from the Ex. P.W.A. A.E. No. 1769 d/ 11 December 1889.

25/2

The Examiner is at liberty to draw up manuals for the guidance of his own establishment and of divisional accountants, but the Govt. does not consider it desirable to make any radical alteration in the form of the P.W. Code, [which should be a complete book of reference in itself.

2. The proposal recently approved to reprint entire pages of the Code in certain places is the right direction in which to effect improvements.]

MW
14.1.90

To
The Examiner P.W. Accts.

I think this is too summary a dismissal of Major Christie's views which commend themselves to me as sound. I don't accept the portions of the draft which I have enclosed in brackets. The D.P.W. code is a monstrosity, yearly becoming worse. The principles on which Major C. proposes to separate the general portions of the Code seem to me sound, & the only questions are how the special portions should be treated whether as entirely separate in the shape of special manuals, or as separate sections of the Code. If the former who is to have the power of adding to, or modifying them & whence are they to derive authority? If the latter, will not the bulk of the Code matter be enormously increased? The evil of a code viz. that prescribed procedure becomes an end in itself instead of ~~[illegible]~~ a means to an end is likely to be intensified by an increase in the number & bulk of the rules &c & I fear this result will follow from the Examiner's proposals. But I think they deserve more consideration than they have received & that the Chief Engineer should discuss them with him

Rwc 14.1.90

CM
15 Jan

Reference to Madras P. W. D. Code.
Paras. 2073, 2256 to 2259 and 2285.

P. W. D. Form.
No. M 60.

[illegible]'S OFFICE
2/7/[illegible]
P.W.D.
[illegible] CIRCLE

Division— Madura
Month— September . 1890

Extract from Contractor's Ledger.

256/27

Dr. Cr.

Periya Krishna Pillay.

	To	RS.	A.	P.	By	RS.	A.	P.
28 9 90	Cheque No 1 P.N / 40690	180	.	.	Balance brought forward	580	6	7
30 9 90	Part cheque No 6 P.N / 40690	100	.					
Do	Do	338	.		Work done as per certificate No 5 for No 15 Sengalum Tank Constg a flush crested escape &c Estimate Rs 1338 (150)	201	6	3
	Balance due.							
	Estimate Rs 1338 No 15 Sengalum Tank Constg a flush crested escape &c 49. 13. 2				Do Do as per Do No 7 for No 16 Sadayakulam Tank clearing silt &c Estimate Rs 3025 (275)	113	4	7
	Estimate Rs 3025 No 16 Sadayakulam Tank clearing silt &c 137. 8. 2							
	Estimate Rs 2375 No 16 Sadayakulam Tank and channel Constg 2 Surplus weirs &c 127. 8. 9				Do Do as per Do No 6 for No 16 Sadayakulam Tank and channel Constg Surplus weirs &c Estimate Rs 2375 (137)	375	6	5
August 90 (287)	Estimate Rs 762 No 15 Sengalum Tank Raising &c 59. 5. 3							
July 90 (44)	Estimate Rs 540 No 17 Thamaraikulam anicut Raising flood bank &c 41. 1. 8							
March 90 (237)	Estimate Rs 9466 Iyempulli anicut and channel Impts &c 237. 2. 10	652	7	10				
	Total Rupees	1270	7	10	Total Rupees	1270		

Meenatch

	To	RS.	A.	P.	By	RS.	A.	P.
30 9 90	Part cheque No 8 P.N / 40690	130	.	.	Balance brought forward	383	4	3
Do	Do	33	.	.				
Do	Do	68	.	.	Work done as per certificate No 10 for No 95 Thamaraikulam Tank Constg &c Estimate Rs 1325 (105)	145	8	1
Do	Part cheque No 4 DD / 40434	8	10	1				
Do	Do	53	.	.				
Do	Do	24	9					
	Balance due				Do Do as per Do No 6 for No 94 Thamaraikulam anicut channel Constg outlet &c Estimate Rs 342 (107)	37	9	7
	Estimate Rs 2318 No 94 Thamaraikulam anicut channel clearing silt &c 106. 3. 0				Do Do as per Do No 10 for No 95 Thamaraikulam Tank Raising &c Estimate Rs 987 (231)	75	5	5
August 90	Estimate Rs 1325 No 95 Thamaraikulam Tank Constg an additional sluice &c 90. 14. 9				Do Do for No 1 Letchumanampatti anicut Repairs & Impts &c Estimate Rs 1065 (163)	.	.	.
	Estimate Rs 342 No 94 Thamaraikulam anicut channel Constg outlet &c 29. 1. 11				Do Do No 1 Letchumanampatti anicut channel clearing silt &c Estimate Rs 1273 (165)	.	.	.
	Estimate Rs 987 No 95 Thamaraikulam Tank Raising &c 98. 3. 11	324	7	7	Do Do No 1 Letchumanampatty anicut channel Repg Velittaru anicut Estimate Rs 566 (16)	.	.	.
	Total Rupees	641	11	4	Total Rupees	641	11	4

STATION
Dated 188 }

Accountant. Executive Engineer.

Detail of Balances outstanding from previous months not affected by this month's t ansacti n.

Name of Contractor.	AL NCE.						Number and Date of last Certificate and explanation of non-payment when more than three months outstanding.
	Due to Contractor.			Due from Contractor.			
	RS.	A.	P.	RS.	A	P	
Nagama Vuck No 442 Vanakkaran Kulam Tank Constg a Surplus weir see Este Rs 135. Rs 6.5.3							July 90 (7[illegible])
No 449 Appi Kulam Tank Constg Sluices Este Rs 260. 9.6.6	15	11	9				June 90 (7[illegible])
Joseph Sevachaum No 284 Anai Kulam Tank Raising see Este Rs 1487. Rs 67.6.1							May 90 ([illegible])
Do Tank Reconstructing Irrign Sluices Este Rs 951. Rs 65.7.10	132	13	11				July 90

Accountan

Exe

NOTES.

Reference to Madras P. W. D. Code, Edition of 1886.

Para. 1869.

1. The object of this form is to enable the examiner to maintain a watch over the clearance of balances due to and from piece-workers. The entries in the form may therefore be limited to accounts and bills with balances; but the names of other Piece-workers may be entered, if it is convenient to do so in order to maintain month after month the same sequence in the names of piece-workers.

2. Balances due from piece-workers will be entered in red ink with the *minus* sign before them.

3. The column, "Month from which outstanding," need only be filled up as regards accounts in connection with which there have been no transactions during the month.

4. The last column need only be filled up when the balance has remained unaltered for more than one clear month (*i.e.*,) in the month after the entry in the preceding column is made.

(Proposed)

P. W. D. Form,
No. M 16.

SUPERINTENDING ENGINEER'S OFFICE
3/[illegible]
P.W.D.
[illegible] CIRCLE

Division ____________

Account of ~~Piece-workers~~ Contractors with whom running account~~s are kept~~ (showing balances remaining uncleared at the end of the month to which the account relates).

[To accompany the accounts.]

For the month of September 1890.

25/24

Contracts Name of Piece-worker. 1	Central Office voucher No. as per list of vouchers (Form No. M 64). 2	Balance due (See note 2 on 1st page) From previous month. 3 Rs.	A.	P.	At end of this month. 4 Rs.	A.	P.	Month from which outstanding. (See note 3 on 1st page.) 5	Reasons for non-adjustment (see note 4 on 1st page). 6
Periya Muthanna Pillay									
No15 Sengalum Tank Constg Estc Rs 1338	130	28	6	11	49	13	2		
No16 Sadaya Kulam Tank clearing silt &c Estc Rs 3025.	275	124	3	7	137	8	2		
Do Tank & channel Constg &c Estc Rs 2375	(1..)	90	2	4	127	8	9		
No15 Sengalum Tank Raising &c Estc Rs 762		57	5	3	59	5	3	August 90 (287)	
No17 Thamarai Kulam anicut Raising flood bank &c a Estc Rs 540		4	1	8	41	1	8	July 90 (11)	
Iyempulli anicut channel Impts to the Estc Rs 9466		237	2	10	237	2	10	March 90 (239)	
		580	6	7	652	7	10		
Meenatchi Sundaram Pillay									
No94 Thamarai Kulam anicut Channel clearing silt &c Estc Rs 2318		106	3	0	106	3	0	August 90 (247)	
No95 Thamarai Kulam Tank Constg an additional sluice &c Estc Rs 1325.	105	75	6	8	90	14	9		
No94 Thamarai Kulam anicut channel Constg outlet &c Estc Rs 342	107	24	8	4	29	1	11		
No95 Thamarai Kulam Tank Raising Estc Rs 987	231	90	14	6	98	3	11		
No1 Letchumanaipatti anicut Repairs Estc Rs 4065	163	8	10	1	..	..	..		
Do clearing silt &c Estc Rs 1273	165	53	..	..	..	..	..		
Do. Repg Chittam anicut Estc Rs 566	166	24	9	8	..	..	..		
		383	4	3	324	7	7		

Name of Piece-worker. 1	Central Office voucher No. as per list of vouchers (Form No. M 64). 2	Balance due (See note 2 on 1st page) From previous month. 3 Rs.	A.	P.	At end of this month. 4 Rs.	A.	P.	Month from which outstanding. (See note 3 on 1st page.) 5	Reasons for non-adjustment (see note 4 on 1st page). 6
Vegunna Naik									
No442 Vanakkaran Kulam Tank Constg &c Estc Rs 135.		6	5	3	6	5	3	July 90 (19)	
No449 Appi Kulam Tank Constg sluice &c Estc Rs 260		9	6	6	9	6	6	June 90 (71)	
		15	11	9	15	11	9		
Joseph Sinnaikan									
No284 Arai Kulam Tank Raising &c Estc Rs 1487		67	6	1	67	6	1	May 90 (26)	
Do Tank Reconstg Surplus sluice Estc Rs 951		65	7	10	65	7	10	July 90 (87)	
		132	13	11	132	13	11		

25/25

Name of Piece-worker.	Central Office voucher No. as per list of vouchers (Form No. M 64).	Balance due (See note 2 on 1st page)						Month from which outstanding. (See note 3 on 1st page.)	Reasons for non-adjustment (see note 4 on 1st page).
		From previous month.			At end of this month.				
1	2	3			4			5	6
		Rs.	A.	P.	Rs.	A.	P.		

Station ____________
Dated ____________ 18

Executive Engineer,
Division.

2,000—15-7-89.

Accountant.

956
26

Madura
18th November 1890

EXECUTIVE ENGINEER
NOV. 90
P.W.D.
MADURA DIVISION.

From

T. S. Kathandarama Aiyar
Accountant Executive Engineer's office
Madura Division

SUPDG. ENGINEER'S OFFICE
No. 1775
21 NOV 90
P.W.D.
SIXTH CIRCLE.

Madura

To

The Executive Engineer
Madura Division

Sir,

I beg to submit herewith my opinion on the proposed System of accounts as directed.

I beg to remain
Sir
Your Most obt Servant
Accountant
Madura Dn

Forwarded as instructed this office No 542 S.E. of 19.11.90

SUPDG. ENGINEER'S OFFICE
NOV. 90
P.W.D.

The object of seeking to introduce a change in the present System appears to be:—

1. (1) to Supply a Set of Registers or Ledgers for the Systematic record of all preliminary work neceſsary before the preparation of the Monthly returns to the Examiner in lieu of the present unmethodical and unrecognised procedure adopted by Divisional accountants each in his own way.

(2) to reduce the amount of clerical labor taken up by the preparation of the monthly accounts to a minimum.

2. Under the proposed arrangement, the cash abstract book — a record containing a receipts and charges side with the accounts heads arranged in the Order of the account current and in which the charges in all the Cash books are collected together under their legitimate heads — is to be done away with and replaced by a set of 6 Ledgers referred to in para 1(1) of the instructions.

3. The Ledgers principally those relating to works namely the Major works Ledger and the Petty works Ledger will no doubt give a complete history of each individual work So far as the progreſs

of expenditure and the details of, and references to, such changes are ~~Connected~~ Concerned.

4. Before proceeding to examine the proposed system from all the different standpoints it has to be borne in mind that the method of arriving at a definite result by adding up a few successive columns should not, without very strong reasons be abandoned in favour of a system which can only bring out the aforesaid result after a tedious process of handling a number of books and folios. The consideration here is only with reference to the totals under each head for purposes of the account current quite irrespective of the detailed information which the Ledgers are meant to afford.

5. It may generally be assumed that when once the total of some groups of figures is found to agree with the total of a cash book, the work of preparing subsidiary schedules in support of the group totals is comparatively light and the detection of errors which may be due to a variety of causes is simple enough.

6. But, unlike the present system, the posting work is the most tedious part of the proposed procedure and there is no means of checking from time to time whether any errors are committed. The Trial Sheet and the Posting diary are prescribed to minimise the risk of errors and to facilitate their detection but these do not appear to be sufficient safeguards. They may show in which of the Cash books or ~~[illegible]~~ Imprest accounts the mistake has been made and nothing more. The process of checking the entries is as elaborate and difficult as that of the preliminary posting itself. The risk of error is also likely to be very great owing to the whole system having to be based upon index figures and to the incidental delay and difficulty in posting up a cash book into the Ledgers.

7. With these general observations the comparative excellence or otherwise of the proposed change may be examined with special reference to each individual form.

8. Major works Ledger.

This book will comprise all works (except a few items which are to appear in the Petty works Ledger) carried out by one or more agencies, the number of folios to be set apart for ledgering the monthly transactions of any particular work depending upon the number of Contractors employed. For arriving at the monthly total expenditure it is provided that an extra folio is to be opened for collecting charges on account of different Contractors and agencies together and the total outlay so arrived at for all works is to be taken up in the Trial Sheet when the total expenditure during the month under any head has to be determined.

9. Paras 6 to 8 of the instructions lay down the ~~following~~ further object secured by the opening of separate folios for each work viz that the postings may at any time give the total amount paid to each of the Contractors employed upon it and that work done at the risk of defaulters either departmentally or by another Contractor may also be clearly traced when required.

10. It is doubted if any special provision of the kind now contemplated for total payments made to account of any Contractor being known, is at all necessary as this information is readily supplied by the latest bill of the Contractor concerned.

11. With regard to the latter object it may be stated that the general practice appears to be that soon after a Contract is cancelled the defaulter's accounts are finally closed and his security withheld, but cases in which other men are employed at the risk of defaulting Contractors are very "few and far between" if not nonexistent. The extreme penalty of withholding the maximum amount of Cash Security is probably considered more than enough to compensate for the loss and inconvenience to the Deptt. resulting from the failure and there are also cases in which part of the Security is also refunded.

12. There appears to be a practical difficulty in employing Contractors at the risk of those who have failed as in view to more money belonging to the Contractor becoming available if necessary the Contractor's accounts will have to be kept open until such time as the new man may have completed the work and the extent of loss ascertained. This is not probably a desirable course to follow.

13. At any rate whether accounts are closed or not the actual amount of loss can only be estimated by the Sub Divl officer or Subordinate in charge, it being impossible for the Executive Engineer to acquaint himself with the nature and circumstances of each work in the Division. It seems advisable therefore that each case must form the subject of a separate correspondence and disposal and it is difficu

to expect the Divisional accountant to be able to obtain the requisite information for his ledgers while hurriedly posting up the Sub Divl cash books - nor will it be possible for him to ascertain without wasting a good deal of time the existence or otherwise of a bond for any particular work as in a majority of cases no bonds are taken.

14 It is also assumed that Sub Divisional accounts are received complete but this is the exception and not the rule — Vouchers are never received complete with cash books. They are received piecemeal up to date of despatch of accounts and sometimes even up to a much later date. The bulk of the payments are generally made on or about the last day of the month and when Contractors are not present to receive payment bills and cheques are sent to them for obtaining their receipts and this course causes delay in the submission of vouchers.

15. These arguments are adduced to show the actual difficulties which will undoubtedly tell upon the complete posting of the Ledger.

16. If it be desired that the history of each work from commencement to completion should be exhibited in a regular sequence month by month with full details the ledger must be adopted - If on the other hand, it be considered undesirable to make the system more elaborate a simpler procedure may be adopted but in the latter case the detailed history of each work cannot be made available at one view but may be readily ascertained from the Works Register which is proposed to be introduced. The latter will show in what months expenditure has been incurred and from thence the details of charges may be traced into another book which may be styled the Posting Register. This proposal involves the adaptation of the present List of vouchers for use in the preliminary work of posting, with suitable additional columns for voucher numbers and names of Sub divisions or Imprest holders which may be indicated by index numbers or preferably by initial letters.

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17. The office copy of the voucher list may in this case be dispensed with - The works will not however be found in regular order in the Posting Register but this is a matter of small importance.

18. As soon as a cash book is received the their number in the Register of works of each of the works operated upon should be entered prominently

in Column "Head in Cash abstract book" in the cash book and each individual payment will then be posted into the Posting Register which will have separate portions allotted for each of head of account. The entries in the adjustment book and all stock transactions will be posted to the credit or debit of the works concerned and the totals in the two books (the Cash abstract book and the Posting Register) should correspond if the posting has been correctly done. Names of works will find no place in the Posting Register, it being assumed that identical Registers of works are to be kept up in the offices of the Examiner and the Executive Engineer and any work is to be referred to by the item No: which it bears in the said works Register.

19. When the totals as stated above have agreed the works Register will be posted up and from it the monthly Schedules to the Examiner which will give only the particular item No. affected during the month and the Register number and date of Sanction of the corresponding estimate. The saving of clerical labor will be substantial. The names of works operated upon which at present have to be written thrice once in the same book or other in which the total expenditure on each work is collected (which every accountant has to keep) a second time in the office Copy of the Schedules to the Examiner and a third time in the fair Copies of the same will appear nowhere. The index to the present Register of works will also be blotted out.

30/31

20. But even under this modified System a monthly Return of works operated upon for the first time and the corresponding Register numbers given to them by the Divisional accountant should be submitted to the Examiner. The new system contemplates that for purposes of the identical registers in the two offices it will be sufficient if a sanctioned work is taken up when it is operated upon for the first time or when funds are provided but viewed from the stand point of the Executive Engineer the System appears defective. An Exec. Engineer ~~will~~ would like to have a complete record maintained showing all works commenced and in progress as well as those Sanctioned and not begun. A separate Register to furnish this information is not much to be desired if it can be avoided.

21. It is however considered quite possible to meet this requirement by a slight alteration of of the Examiner's suggestions. The monthly return of

Sanctioned Estimates which the Superintending Engineer has to forward to the Examiner embodying Estimates Sanctioned by himself and the Executive Engineer may be transmitted through the accountant of the Division Concerned in view to his entering the estimates in his Work Register and quoting the item numbers given by him in a Column to be opened in the present form of Return of Sanctioned Estimates — This arrangement will dispense with the necessity for a monthly return to the Examiner of works operated upon for the first time and will make the works Register a complete record of all works sanctioned up to date with the ~~future~~ further advantage of imposing no extra clerical work.

Establishment Register

22 Salaries and Travelling allowances

The Suggestions about the opening of a Separate ledger are no doubt based upon the assumption that the present Cash abstract book is to be abolished. They provide for Copying the Salary and travelling allowance bills into the Ledger item by item.

23 But retaining the Cash abstract book a simpler procedure in the matter of showing the preliminary work appears feasible — a money Column may be provided in the present Salary bill form to enter payments against each item of audit, the total of the new Column will represent the total amount paid against the particular bill. Some further provision will have to be made in the form to show audit item of previous bills paid and item paid without audit.

The office copy of the Salary bill may be mostly Completed in respect to these particulars as soon as payments have been made and during the Course of the month as regards adjustments. Any disallowances of the Examiner may be noted on receipt of audited bill and by the end of the month the Schedule of establishment changes for the month will be practically ready. In the Case of travelling allowance bills, payments will be Similarly noted but as travelling allowance bills are paid after audit there will be no occasion for any correction &c as in the Case of Salary bills.

Contingencies

24 The Register proposed may be advantageously

adopted and the present practice of Collecting details on loose Sheets of paper discontinued — No office Copy of the Contingent bill will then be necessary.

Revenue Ledger

25. There is nothing to be said against the introduction of the Revenue Ledger.

Suspense Ledger

26 The transactions under Suspense heads will generally be very few in most of the Divisions and it is probably not quite necessary to have a Ledger giving particulars of voucher No. date etc of each transaction as it is practically easy to trace any item from the Cash abstract book into the Cash book Concerned. The Saving Contemplated by the Change being inconsiderable the present System may be allowed to Continue.

Transfer Ledger

27. It appears practicable to bring about the Saving of Clerical labor without introducing a fundamental change of procedure — At present there are two books in Counterfoil for advising payments to, and accepting payments by, other Divisions —

28. All advices of Transfer Debit and

acceptances appear in regular Succession in the respective books with details of debit or credit as the Case may be, with this exception that transfer advices issued from the Examiners Division find no place in the books but are only entered in the adjustment book. If these latter are also brought under the Category of ordinary divisional transfers and advices or acceptances are issued from the divisional office in response to the Examiner's credit or debit advices the books referred to above will be Complete in themselves and the monthly returns to the Examiner may be prepared with perfect ease by simply ~~Compiling~~ Copying out the transactions as they appear — In the Case of payments or recoveries on account of other divisions the name of the Sub Division in which the payment is made or recovery effected and the item No. and date of transactions may be noted on the Counterfoil to facilitate reference when necessary.

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27

29. The superfluity of the present System lies in Copying out the details of credits or debits in the Transfer Schedule. There is no other apparent object in giving details than to facilitate easy

[illegible] account of the division

identification of the items [illegible] affected - the number and date of advice and acceptance will be sufficient for all practical purposes and in the event of any item number having been misquoted the error can always be corrected by a reference to the acceptance of transfer debit which accompanies the monthly accounts to the Examiner.

30.

Works Register.

The proposed form is perfectly suitable but in the matter of introducing fresh items by the Divisional accountant after the opening entries for the year have once been settled with the Examiner a slight change appears necessary as suggested in para 21 above - in view to making the works Register a complete record of all sanctioned work whether commenced or not. Provision may also be made in it for entry of the name of Contractor and the Register number of Contract and any other useful information such as sanctions to deviations, higher rates and the like which need be entered only in the works Register of the Divisional office.

Suspense Register

31. The treatment of such items as Contributions and manufacture which from their nature may be classed as works may conform to the procedure indicated for the treatment of works i.e. a portion of the Works Register may be allotted to works of this class and they may be distinguished in the Examiners yearly list by a separate series of item numbers.

Subsidiary forms

5/34

32. The suggestions made above will render the introduction of the account number index, works index, folio index, posting diary and the trial sheet unnecessary.

Contractor's Ledger.

33. No definite proposals appear to have been made about this ledger except that in para 11 of the Examiner's office note the abolition of this document is touched upon.

The present system appears to be unnecessarily cumbrous.

34. No Contractor ever cares to examine how his account stands in the ledger and all payments being made by Sub Divisional officers there is

hardly any occasion for Contractors to go to the Divisional office.

35. Besides of late Circumstances have tended to make the Contractors ledger a lengthy document (Code para 1344 A (note)) having Considerably narrowed the Scope for the employment of piecework agency, all bills have to be prepared in Form No. 14 (Contract certificate) and as a matter of Course have to be entered in the ledger. It is thought that the requirements Could be fully met by the introduction of a form Similar to the Pieceworker's account (Form No. M 16) to show balances due to each Contractor outstanding from the latest bills — any amount due from Contractors may also be entered in the same form in red ink.

36 The ledger book will then disappear and so also the entries in part I of the present extract (one of the monthly returns submitted to the Examiner) and the relief to the Divisional office will be some thing substantial.

4th November 1890.

W. R. Sundaram Esq
Accountant
Madura Division

956/35

Executive Engineer's Office
19th November/90.

No 542 Dr

From

W. Hughes Esqr
Executive Engineer
Madura Dn

5p/3p

To

The Superintending Engineer
V Circle, Trichinopoly

1. acctt: letter
2. Forms. no: 16
& no: 60
=

Sir,

With reference to Your Endt. No. 1505 Ep. requesting my opinion and that of the Division Accountant on the Examiner's proposals for altering and improving the system of compiling the accounts, I forward a note by the accountant and beg to offer the following remarks.

1. A scheme comprising 72 Major and 176 minor heads of account must necessarily be troublesome to carry out even in a division where there is only the average variety of work. The scheme of accounts is not however under discussion. It has been approved by Govt. and all that Division officers can ask is that the Examiner may not require from them more accounts than absolutely necessary

or oblige them to keep any records which are not indispensable.

2. The object of the proposed procedure and the reasons for it are given by the Examiner in para 5 of his note. The chief reason is that each accountant prepares the monthly accounts in his own way doing much of the preliminary work in unauthorized forms invented by himself or his predecessors or on loose scraps of papers. This is more or less the case in every division but is it not likely that amongst so many accountants each free to seek the best and easiest way of getting his work done, some practical man has hit upon it? It might be of great advantage if every accountant were called upon to report what procedure he adopts. There must be some work on loose paper. Not every figure dealt with needs to be recorded. All that is required is that the work should be so far recorded as to admit of independent check or completion by another person.

3. The procedure adopted in this Division is briefly the following:—

The Cash book and adjustment book are first

Works Accountant

first taken up and the payments posted under proper heads of account in the Cash Abstract Book, the entries being kept distinct for each Sub Division. Should an error occur it is soon traced as the Cash books of only one sub division have to be gone through.

The next proceeding is to take up the Cash books again and enter the items of charges (ie each payment for each work) in an unauthorized book which may be called a Posting Register. The Accountant sets apart as much as he thinks necessary of this book for each head of account. It contains columns for the amount, register number and description of the Estimate and Cash columns for each sub division. The estimates and the expenditure against them are entered as they occur in the Cash book. When more than one payment has been made for a work the accountant has to look back and enter the second and subsequent payments under the first one.

The Posting Register thus gives the expenditure on each work; and the totals for each sub Division and each head of account are checked with the totals in the

Cash Abstract Book. The expenditure is then entered in the C form Progress Report which contains all the works in the Division arranged under each head in the order of their register numbers and is written so as to shew both the expenditure for the month and up to the end of the month. The former entries serve for the compilation of the Schedules of Expenditure sent to the Examiner and the latter are copied into the C. Progress Report sent to the Supt. Engineer. A few work abstracts, so few that they do not give any trouble, have to be prepared in addition to those which would be necessary under the Examiner's System. The work Register has also to be written up. This is a cumbrous and perfectly useless account except for the few works accounted for by sub heads and might be restricted as much under one system as the other. As the rules now in force almost preclude, when strictly interpreted, the execution of work by pieceworkers Contract accounts have to be kept for almost every work and the Contractor's Ledger is become a heavy account. It appears to me that many of the details might be omitted. Contractors are paid by the sub Dn Officers and rarely

come

come to the Division Office and when they come do not want to see their accounts. For all practical purposes a register of liabilities in the enclosed form would be sufficient and would reduce the account one half. Whenever a Contractor wishes to see the details of his accounts the bills can be referred to.

4. The only modifications of the present system of works accounts which appear to me advisable are:—

1° The adoption of the Work Register proposed by the Examiner, for use in the Division and the Examiner's Offices. It is of much importance both for facilitating the compilation of accounts and for keeping before the view of the Division Officer the work that has to be done, that estimates which are to be carried out from lumpsum Grants should be entered as soon as they are received for execution and as far as possible in the order of their register numbers, and that estimates to be carried out from special Grants should be entered as soon as an appropriation is made or expenditure incurred whichever happens first. If the Examiner is unwilling to concede this it would be better not have the account at all. For Sub Division and Circle offices the C. Progress Report is a smaller and handier form and might be retained. It would be convenient that the work numbers should be the same in the accounts of all the offices.

2°. The recognition and improvement of the Posting Register to adapt it for use as described in para 18 of the accountants note.

3°. The use of the Register of works only for works the accounts of which are kept by Sub heads-

4°. The substitution for the Contractor's Ledger of a form similar to the Pieceworker's account.

The Examiner having a copy of the Works Register the titles of estimates would be omitted from the schedules of expenditure the work numbers only being given.

5. Putting aside what is common to this system and to that proposed by the Examiner there remain for comparison only the Posting Register and the Works Ledger. The ledger would have one advantage in that they would show the history of transactions of each estimate but the advantage is much

less.

352/39

less than appears at first sight. I agree with all the Accountant has written about the work Ledgers. He seems to be of opinion that there would be a difficulty in compiling the accounts from the ledgers as the entries in the latter cannot be completed except from a complete set of vouchers. The vouchers never are and never can be submitted complete with the Cash books but come dropping in any time up to the date fixed for despatching the accounts and many of them are even later. In such cases, only some of the columns of the Major Works Ledger could be filled in and the completion of the entries would have to be deferred. But apart from this, the main objection to the ledgers is that the time and labor involved in writing them up are very greatly in excess of what the Posting Register takes. There are about 1000 estimates in the Progress Report of this Division and on nearly all of these there will be expenditure at some time or other during the year. Nearly all would have to be put in the Major Works Ledger and as some would require two or three folios possibly 1000 folios would be required altogether. Of these about 300+ would have to be written up each month.

+ Average estimate for accounts of [illegible] months.

Cash Acco

6. The Examiner proposes to prepare the Cash Account Current from the ledgers, collecting in the final sheet the charges under each head of account. As it would take just about the same time to write up the Cash abstract, the totals of which are the figures entered in the Cash Account Current, the ledgers would in this connexion afford no advantage. The Cash abstract is, besides, of use for other purposes.

Establishment accounts

7. Office Copies of the Salary and Tra: alla bills have to be kept. They are the drafts from which the fair copies are made. The Examiner proposes copying the bills item by item into a ledger but this would take considerable time and should be avoided if possible. No doubt the present system of preparing the Establishment Schedule is defective. The preliminary work could be greatly reduced in the manner suggested by the accountant by having a column in the bills for the entry of payments as they are made. Whether the bill forms can be so

also for the entry of audit items of previous bills paid and items paid without audit, I cannot say. In regard to "Contingencies" I do not see why the charges should not be collected and classified in the Costing Register as the charges for works are:

Revenue Accounts.

8. The Examiner's proposal to keep a Revenue Ledger might be adopted.

Suspense Accounts

9. As far as this Division is concerned there is nothing to be gained by keeping a Suspense Ledger.

25/B

Transfer Accounts.

10. All advices of Transfer Debits and acceptances except those issued from the Examiner's Division are kept in Counterfoil Books. If the transactions with the Examiner were treated in the same way as those with other Divisions the books would be complete and it would be simply necessary to copy the items from them into the Transfer Schedule. No ledger is necessary. If the accountant is correct in the view expressed in para 29 of his note the clerical work in preparing the Transfer Schedule might also be very much reduced by entering only the numbers

and dates of the debits and acceptances. The Examiner might be asked to consider whether the details are required for the information of his office —

I have the honor to be,
Sir
Your Most Obedt. Servt.

W Hughes
Executive Engineer
Madura Dn

Ho
18/11

SUPG. ENGINEER'S OFFICE
No 778
21 NOV 90
P.W.D.
SIXTH CIRCLE

956
41

From,
The Executive Engineer
Madura Division

To
The Supg Engineer,
Trichinopoly

Station Sivaganga

Dated 19th & 20th } Novr 90

Enclos. 3.

No 5428.E

E 5
PW 1200/90

Examiners proposals for altering & improving the System of compiling accounts —— Gives his opinion on the,

956/41

Tanjore
8th November 1890

To

The Executive Engineer
Tanjore Division

57/45

Sir,

Agreeably to orders contained in Superintending Engineer's Endorsement №. 1505 T.J. of 30th October 1890, I beg permission to submit my humble opinion on the subject therein alluded to in the following few words.

2. In the first place I feel highly thankful for the improved and uniformly systematizing forms newly proposed and drawn up in the direction of curtailing the unnecessary clerical labour and doing away with work abstracts and Minor work Register of Works.

3. On a perusal of the proposed forms after duly comparing them with those now in use, I find from my practical experience of Divisional accounts that I can gain, the results of maintaining the Establishment Ledger after the usual

and necessary check of Acquittance Rolls and Cash book with the entries in the office Copy of Salary Bill wherein even the names of men belonging to inferior Service are detailed individually. Thus the introduction of Establishment Ledger may be given up, if I am considered correct in my humble opinion, as it will save labour to some extent in as much as I have felt no bother in filling in Part II of the Schedule of Establishment charges in the absence of Establishment Ledger even in a Division like this where the Conservancy inferior Service Establishment is comparatively larger than in others.

4. Next I respectfully beg to submit that the Petty works Ledger cannot be of any practical utility in as much as the object and use of it being maintained can be derived by a perusal of Work Register and Trial sheet proposed, for compiling accounts, in the latter of which a reference to item of Work Register can be made in column 2 to facilitate tracing of Original records.

5. Then I have to proceed to the Schedule of appropriations. This will

throw a considerable additional labour if it is intended to provide for minor works and Repairs. Hence the existing procedure of providing lump sum allotments for minor works and repairs and specific allotments for major works on special sanction of Government may be continued.

6. Lastly with regard to para 12 of Examiner's office note, I beg to submit that provisions should necessarily be made for the record of liabilities. This record in my humble opinion, may be in 2 shapes. One in the shape of Contractors' Ledger and Piece work account, as at present maintained for work done by Contract and Piece work agency, and the other in the shape of Nominal muster Roll for labour employed on Departmental agency. Then as regards liabilities on account of transfers to be adjusted by book transaction when they are not at once adjusted for any special reasons, the same may be recorded in a Special form of Register to be framed suitably for the purpose. Thus

A

It is only all acknowledged liabilities that is those that are known in the Divisional office should be recorded.

7. All the other forms are both theoritically and practically very desirable as they are not only calculated to reduce labour but also to record in a condensed form all the required information.

I beg to remain
Sir,
Your most obedient servant
S. V. Kristnasami Sastri
Dl. Accountant

JWM
10/11/90

SUPG: ENGINEER'S OFFICE
No. 1/15053
1 12 90
P. W. D.
SIXTH CIRCLE

No. 4622.

Tanjore Division Office
Tanjore 10th November 1890
7/12/11

From
J. W. Martin Esqre
Executive Engineer,
Tanjore Division

To
The Superintending Engineer,
6th Circle,
Trichinopoly

Sir,

In reply to your endorsement No. 15085 dated 30th ultimo in the matter of certain forms proposed by the Examiner in his Office note No. 4227 dated 16th July 1890, I have the honor to state that I approve of all the forms except the following:–

98/44

1. Transfer ledger.
2. Transfer schedule.
3. Works Ledger. Part B. Petty works.
4. Establishment ledger.
5. Schedule of appropriations &ca.
6. Folio index.

Transfer ledger and Transfer schedule. } I do not think these are required. At present transactions of credits and debits to transfer are recorded in P. W. D form No. M. 45. This is a comparatively simple form showing all the information which I believe is required. In fact the Examiner proposes to substitute two forms, namely, Transfer Ledger and Transfer Schedule for Nº M 45 thus increasing account work. Form Nº M 45 is prepared from forms Nº M 71 and 72 and adjustment book, which must in any case be maintained. Consequently it is not necessary to introduce a transfer ledger into the divisional Accounts.

Work ledger - Part B Petty works. } This form is not required at all, for the information it will give can be obtained from the work Register proposed by the Examiner himself in his note under reference.

Establishment Ledger. } This ledger, if adopted will increase work instead of reducing it for heretofore there has been no Establishment ledger and its want, so far as my experience goes, has not been felt. The Examiner explains in para 15 of his pamphlet that the object of the Establishment ledger is to facilitate the preparation of existing Part II of the Establishment Schedule. At present Part II of the Establishment Schedule is prepared from the results of checking the acquittance rolls with the entries in the Cash book and the office* copy of salary bills. This checking of the charges &ca must be continued even if the Ledger proposed by the Examiner is adopted, for otherwise the ledger could not be prepared. But the information may just as well be transferred at once to Part II of the Establishment Schedule, as to be entered first to the Establishment ledger (now proposed by the Examiner) and from that transferred to Part II of the Establishment Schedule. From this it will be noticed that the proposed ledger will serve no useful purpose.

*At present the names of inferior servants are not entered in the fair copy of salary bill, but they are generally entered in the office copy for convenience of reference

256 / 4

Schedule of Appropriations. At present there is no schedule of appropriation. As regards Major works, of all classes, the information required for the proposed schedule is now furnished to the Examiner in the returns of sanctioned Estimates submitted to him by Superintending Engineers, and in Government orders allotting funds for Specific works: While in regard to Minor works and repairs, the charges are made against lump sum grants. This enables the Examiner to check the expenditure with the grants under each head of service, and this I think is all that is required. The proposed schedule of appropriation would certainly be of no use for an Executive Engineer's Office for all the information required for it will be recorded in the work register which the Examiner himself proposes for adoption in future. In these circumstances

I consider it is not necessary to maintain the proposed Schedule of Appropriations.

Folio Index. This form is not in use at present. It is a complicated form involving a good deal of labour in preparing it and in my judgment the advantage to be gained will not be commensurable with the Extra work thrown on the Accountant in case the form is adopted. The want of this form has not been felt heretofore for an Accountant of almost any standing can see at a glance from the ledger accounts concerned what items have been actually operated on during the month.

I have the honor to be,

Sir,

Your most obedt. Servt.

E W Martin
Executive Engineer

Ewr

956/46
956/46

Refce sent S.E. No. $\frac{1508\text{ T.S.}}{30.10.90}$

SUPG: ENGINEER'S OFFICE
No. 1203 T
13 NOV 90
P.W.D.
SIXTH CIRCLE.

956/46.

From
The Executive Engineer
Tanjore Division

To,
The Superintending Engineer
VI Circle

No. 4622

Dated 10th }
Recd } November 1890

Encls: 1

Furnishing his opinion in the matter of certain forms proposed by the Examiner of P.W.A. in his Office Note No. 4225 dated 16th July 1890

D 1505 T.S./30-10-90

Forwarded to the Chief Engr. P.W.D. as an enclosure to No. 1048 rcd/11-Decr/90.

A.L. Smith Lt. Col. R.E.
Supt. Engineer VI C.
11-12-90.

No. 223 S.E. 27/11/90

2334 PR

From G. P. Carleer Esqr.
Executive Engineer
No. II Periyar Dn.

SUPG: ENGINEER'S OFFICE
No. 11 P.R.
10 DEC 90
P.W.D.
SIXTH CIRCLE.

To
The Superintending Engr.
Periyar Project

Station Pernai

Dated 24th }
Despd 25th } November 1890
Recd }

Sir,

With reference to your endorsement No. 1918 P.R. of the 31st Ultimo and Chief Engineer's No. 4061 C dated 9th Idem forwarding for opinion Examiner's office Note No. 4227 dated 16th July 1890 regarding certain new forms of accounts, I have the honor to make the following remarks.

In para 5 of the Office note, the Examiner states that at present, the preparation of the monthly accounts which have to be submitted to the Examiner is done by each Accountant in his own way; all the preliminary work and there is a vast amount of it. is done in an unrecognised way in unauthorized forms invented for each Accountant by himself, or passed on to him by his predecessors; and it is done largely on loose Shaps scraps of paper easily los &ca. and hence the object of the proposed procedure is to enable each Accountant to do his work easily and correctly and secure all the Accountants to work in a uniform System &ca.

With regard to this, the present practice in this Division is as follows.—

1 The General Abstract Book is directly posted from the original records such as (cash, Stock and Adjustment Books) From this, the Account curre and the Establishment Schedu are

are prepared; Salary, Travelling Allowance, and contingencies as having been separately posted in the Abstract Book.

Contingent bill, Revenue and Suspense Schedules are directly prepared from the original records the total being checked with that shewn in the Work abstracts, and the transfer schedule from the Adjustment and Debit Advice Books.

2 Work abstracts are prepared from various vouchers submitted in support of payments &ca. distributing the expenditure under different sub heads of Estimate for all the works both for major and minor without any distinction. From these the work Register is posted month by month; although the details of Expenditure under Sub-heads are not required according to rules to works estimated below Rs 2500/- yet the Register is maintained according to sub heads in this Division as they are found useful to Executive officers for

checking the work done with the Sanctioned Estimates.

Moreover Completion Reports &c. requiring such heads are easily prepared from this Register.

From the above it will be seen that no unauthorized forms are used in the Division.

I am therefore of opinion that the books and forms now in use are clear and serve the purpose and so I beg to suggest that no fresh forms may be introduced if their adoption can possibly be avoided.

I have the honor to be
Sir,
Your most obedt servant

G P Carless

Executive Engineer
No II Periyar Dn

The Executive Engineer's Office Vizagapatam

No. 3633

Vizagapatam Dated 1 December 90

From
The Executive Engineer
Vizagapatam Division

To
The Superintending Engineer
6th Circle

Sir

With reference to your endorsement No 1505 of 30' October 1890 on Chief Engineer's Circular No 4061 C dated 9 October 1890 requesting to be favored with my opinion regarding the compilation of Divisional Accounts, I have the honor to state that the books and forms &c that are now in use may be kept as they are with the exception of the Register of works Form No M 38, Work Abstract Form No M 6, and Contractors Ledger Form No M 29. Which may be entirely done away with and the Work Ledger and the Work slip as proposed by the Accounts Committee and approved by the Govt of India, in G. O No 3009 W of 24 October 1889, be substituted in their place.

In addition to the above I am of opinion that the Work Register showing the continuous record of the monthly transactions during the financial year on all works,

works in progress may also be maintained in the form proposed by the Examiner

My reasons for not disturbing the present System of Compilation of Accounts except in cases alluded to, are that the Cash and Stock Abstract books in which all the transactions of the Division are recorded would show at once the total receipts and expenditure of the month under each head of account without the trouble of referring to any other book or document; the Ledgers and forms proposed by the Examiner in place of those two books are however so numerous that the total receipts and expenditure of the month cannot be known at once unless the amounts from each Schedule or account are separately taken up and totalled for. The discontinuance of these two books would lead to the maintenance of about 7 books which I consider will involve additional labor -

Further, I beg to state that the preparation of the Cash Account Current form No M35 is now a [illegible] copy of the Cash Abstract book. If this book is discontinued the Cash Account would have to be prepared from several other books by totalling up the figures taken from each of those books. I therefore consider that the present System is simpler than the one proposed.

I have the honor to be
Sir
Your most obt Servant

Executive Engineer

SUPG: ENGINEER'S OFFICE
No 1507.T.
3-DEC 90
P.W.D.
SIXTH CIRCLE

From

The Executive Engineer
Vizagapatam Dc.

To

The Superintending Engineer
6th Circle

Dated 27th }
Despd 1st } December 1890
Recd }

Camp of Vizagapatam

No 3633

Monthly Accounts—
Compilation of—

Furnishes his opinion
regarding the—

E.W. Coimbatore, 5th February 1891.
V

From,

Lt. Col. R.H.E. Drake-Brockman, R.E.
Supg. Engineer, 4th Circle,

To,

The Chief Engineer,
P.W. Department.

97/5

Sir,

With reference to your memorandum No. 4061C, dated 9th October 1890, I have the honor to inform you that Messrs. Joyce and G.B. Lambert and their accountants approve of the Examiner's drafts of forms and instructions for the systematic compilation of divisional accounts and I myself can see no objection to their adoption.

I have the honor to be,
Sir,
Your most obedt. servant,
R.H.E. Drake-Brockman Lt. Col. R.E.
Supg. Engineer, 4th Circle.

No. 58
Missing

No 1050

rom

The Supdg Engineer
2nd Circle

To

The Chief Engineer
P.W. Department,
Madras

Dated 1st November 1890.

No 354 Gl.

Divisional Accounts -
Systematic Compilation
of - Reports that
neither he nor the Ex. Engrs
can spare time to
give an opinion
regarding the proposal of

Superintending Engineer's Office,

II Circle, Bezwada

Exrs proposed Manual
for the guidance of Div.
accountants

10501

[illegible]

For orders.

This is the first
reply received to memo
No. 4061C of 9.10.90.

Ch.
4.11.90

I think it is worth
considering whether
the numerous questions
raised by Major Christie
relating to accounts, could
not with advantage
be referred to a Committee
of officers. Several
officers are shortly
expected, including
Major Christie, & it
would be a great
boon to the Dept.
to put an end to

Superintending Engineer's Office,

II Circle, Bezwada

Dated 1st November 1890.

these long discussions which I fear will not be after all of much practical use. When the question of ×contract forms first came up I recommended that we should accept the Govt of India forms as they stood & I still believe that they would answer with slight modifications which could be introduced when the necessity for them had been proved by actual trial.

W.A.B.
5.11.90

× I merely refer to "contract forms" as one of the numerous account questions raised by the Exr, not in reference to the Circular attaching [illegible]

Superintending Engineer's Office,

No. 354 G/1

II Circle, Bezwada
Dated 1st November 1890.

From,

J. Hannan Esquire,
Superintending Engineer,
II Circle.

To,

The Chief Engineer,
Public Works Department,
Madras.

Sir,

With reference to your No: 4,061 C dated 9th October 1890, forwarding copies of Examiner's Office Note No: 4,227, dated 16th July 1890, and of the pamphlet and forms therein referred to, for an expression of opinion regarding them by myself and a few selected Executive Engineers and Accountants in my Circle, I have the honor to state, the matter is so important and complicated, the number of forms to be scrutinized and considered, in connection with existing forms and accounts, so many that neither myself, nor any of my Executives, or their Accountants

-countants have the necessary time at their disposal to devote to the subject; and without much thought, and time for consideration and discussion, any opinion given, would be superficial, if not worthless. Under these circumstances I beg to suggest that the matter be referred to a select Committee, composed of two experienced Executive Engineers, and two experienced Accountants. The Committee so constituted would, after giving a month's consideration to the subject, be able to express such an opinion as is required on the merits of the system of Accounts now proposed, and as to how far it attains the objects aimed at.

I have the honor to be,

Sir,

Your Most Obed^t Servant,

J Hannam

Superintending Engineer,

2L. 31-1890

II Circle.

PUBLIC WORKS DEPARTMENT.

No. 4061 C., dated 9th October 1890.

MEMORANDUM.

ffice note from the Examiner, Public Works Accounts, dated Madras, 16th July 1890, No. 4227.

With reference to paras. 27 and 58 of my office note No. 3329, dated 7th June 890, and to para. 3 of my office note No. 3918, dated 3rd July 1890, I now submit roof of a draft of instructions and manuscript drafts of forms for the systematic compilation of divisional accounts; and for the reasons stated in para. 12, I should be ery glad of early orders.

2. With reference to para. 1 of the draft instructions, I may explain that the orms under the head B are the equivalent of forms now used for accounts and chedules now submitted, but they are reduced in number and modified in form and etail so as greatly to reduce the clerical work of preparation at the same time that hey are so arranged as to be readily preparable from the books under the head A. raft copies of all these forms (B) are submitted herewith.

3. The forms under the head C are the identical forms now in use both as regards umber and individual detail. If the present proposals should be accepted, I hope ereafter to be able to simplify these forms also and to bring them more thoroughly nto connection with the proposed procedure, and to draw up detailed instructions for heir preparation and check, on the lines of the instructions now drawn up regarding he other forms; but there is no immediate necessity for this, and in view of the abor involved in the preparation of revised forms and detailed instructions for their se, and in view also of the expediency of not burdening divisional accountants with too much novel procedure at once, I have thought it better not to attempt to deal with these forms at present.

4. The forms under A and D are entirely new. The former (A) are the books necessary for the systematic record of transactions in such a way as to lead directly to the forms of accounts which have to be submitted to the Examiner. The latter (D) are subsidiary forms intended to facilitate the performance by the accountant of the operations necessarily incidental to the record of transactions in the first instance in forms A, and to their subsequent transfer to forms B for submission to the Examiner.

5. Speaking generally the object of the proposed procedure is to enable each accountant to do his work easily and confidently and correctly; and at the same time to secure that all accountants shall work on a uniform system, in such a way that a change of accountants shall involve no difficulty or hindrance as far as the compilation of accounts is concerned; and also that any Executive Engineer, or any other departmental officer familiar with the system, shall be easily able to check or prove the whole or any part of the accountant's work, if he wishes to do so. At present the preparation of the monthly accounts, that is to say the preparation of the schedules, &c., which have to be submitted to the Examiner, is done by each accountant in his own way; all the preliminary work — and there is a vast amount of it — is done in an

unrecognized way in unauthorized forms invented for each accountant by himself, or passed on to him by his predecessors; and it is done largely on loose scraps of paper easily lost; and if anything happen to the accountant, so that it becomes necessary to replace him, or if he loses any part of his rough work, everything is thrown into confusion. Moreover accounts compiled in such a way practically defy independent check or proof.

6. To those who do not clearly understand what it is that a divisional accountant has to do in order to prepare his monthly accounts for submission to the Examiner, it may perhaps seem that the procedure is unnecessarily cumbrous and elaborate; but the elaboration really consists only in closely following the accountant through the detailed processes of work which are absolutely necessary in order to the required result (the monthly accounts to the Examiner), and in providing him at every step with the means of doing easily and systematically things which, by hook or crook, he must get done. As to this I will only add that both as regards the general scheme of work and as regards details of individual forms, the procedure has been framed in close consultation with practical accountants of long divisional experience who know perfectly well what is really required in order to enable them to do the work properly.

7. To illustrate the reduction of clerical work referred to in para. 2, I submit a bundle of schedules actually received with certain divisional accounts and two sample schedules (a work schedule of debits and credits and a suspense schedule) in which (item for item) the very same transactions are shown in the proposed new forms. The latter take altogether a sheet-and-a-half of foolscap, whereas the former take twenty-two-and-a-half sheets. No doubt the figures are more closely written in the new forms, but making every allowance for this condensation—which of itself is a great convenience to both offices—there is a very great reduction in the amount of written matter. It may perhaps appear, at first sight, that the system of relying entirely on index or register number as a means of identification, is likely to lead to mistakes resulting in permanent errors; but, without going into detailed explanations, I may say that the arrangements provided for, taken together with those contemplated with respect to the registers in the Examiner's office, are such as to make it an absolute impossibility that any mistake should escape detection.

8. The forms and procedure now proposed do not profess to provide for *everything* that a divisional accountant has, or may have, to do. This has, to a certain extent, been indicated already in para. 3 above; and other instances of this incompleteness are indicated or suggested in paras. 22 and 34 of the draft instructions. I have purposely abstained, for the present, from doing any more than is absolutely necessary for the complete disposal of one complete section of the work, which can be taken and dealt with by itself. There is admittedly a good deal more to be done in order to provide a complete manual for divisional accountants; but as regards the ground covered by the instructions now drafted, I believe that these instructions do form a practically complete manual, although actual working experience will no doubt bring to light defects and omissions of detail. Indeed as regards some details I can see desirable modifications even now. For instance, I can, I think, provide in a much simpler way for the order and system which the folio-index is intended to secure (see paras. 42 to 44 of the instructions); and I hope to improve very greatly on the account current form as now submitted. But my immediate object is to obtain if possible a general approval of the scheme as a whole, with a view to putting in train the preliminary operations which must be undertaken by my office before anything can be done in divisional offices.

9. I do not for a moment pretend that it will be altogether an easy matter to *start* the proposed procedure. When once it is fairly started there would be no difficulty in carrying it on; but there will be difficulty in starting it. In one respect the key-note of the system is the maintenance of identical registers in the two offices, Executive Engineer's and Examiner's; it is only on condition of the maintenance of these identical registers that any appreciable reduction of clerical work can be secured; and the opening of these registers *for the first time* will certainly be a troublesome business; but the real trouble will be undertaken entirely by my office, which will furnish in detail the entries to be made on each page of each register, and the initial trouble in divisional offices will only be that of a certain amount of copying, and will

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not in the aggregate materially exceed that of recopying one complete set of monthly schedules of expenditure and suspense schedules. As the real trouble will fall on my office, it is unnecessary to say anything here about the manner of doing it, except that as regards any one division, it will be done more or less gradually, *i.e.*, as regards some accounts in one month and other in another month.

10. In framing the scheme, I have dealt with the matter mainly, though by no means entirely, from the point of view of the accountant, and with reference to the work to be done by him; and it is necessary that the proposals should also be carefully considered with reference to their adaptation to the requirements of the Executive Engineer. I believe that as a matter of fact the two really come to the same thing; and that a system which is really a good one for arriving at the results required is also a good one for exhibiting those results for the information of the Executive Engineer; but if there is anything that an Executive Engineer can require which is not provided for in the procedure as now framed, I have no doubt that it can very easily be provided for when once the requirement is explained.

11. In considering the matter from the Executive Engineer's point of view, it is necessary to remember that under the proposed arrangements the contractors' ledger will be entirely done away with, and that the register of works and all work abstracts will also be done away with excepting only for the very few works whose accounts may have to be kept by sub-heads; and this is entirely in conformity with the proposals of the Accounts Committee as approved by the Government of India. But the works ledger will afford all necessary information regarding contractors' accounts, and *if considered necessary* (which I doubt) the detail of the "particulars" provided for can be amplified so as to give full information as to details of expenditure on all works; and for these works whose accounts need not be kept by items or sub-heads, that is for an overwhelming majority of works, the proposed work register will, I think, prove a much more convenient record than the present register of works.

12. A point that should be carefully considered is whether Government desire that provisions should be made for any record of liabilities, and if so, what sort of record. It will be very easy to provide for a record which will show the Executive Engineer all his liabilities in one view; and there will not be very great difficulty, if desired, in going a step further and providing for ledgering off liabilities to works, and showing them in the works ledger, but it would, I think, be difficult to arrange for their being carried with certainty into the works register, if that should be desired. It seems to me an elementary and almost obvious truth that in every divisional office there ought to be — though I do not think there is — a register of bills received; and given such a register in a suitable form, there is not the slightest difficulty in providing for everything else; but it seems to me useless to attempt to get liabilities recorded in special cases only, according to the recommendation of the Accounts Committee, *i.e.*, only in the particular cases in which the Executive Engineer or the Superintending Engineer may desire it. The very object of a systematic record of liabilities is to put the Executive Engineer or the Superintending Engineer in possession of information without which neither of them can be in a position to give directions as to special cases.

13. I should be very glad if I could be informed before the end of the current month whether there is any probability of these proposals being accepted. Should they be accepted—either with or without modification—there will be a great deal of preliminary work to be done in my office before the system can be practically introduced, and I should like to be able to set this in train before I avail myself of the privilege leave recently applied for: otherwise I may be obliged to defer a good deal of it until my return.

14. I may mention that the draft instructions were actually in type some time before I received your office note No. 328 D., dated 21st June 1890: otherwise I should probably have waited for orders on my reply thereto.

Office note from the Examiner, Public Works Accounts, dated 18th September 1890, No. 5571.

98/5

Copies of the Examiner's office note No. 4227, dated 16th July 1890, and of the pamphlet and forms therein referred to, are forwarded to Superintending Engineers for favor of their opinions and for the opinions of a few selected Executive Engineers and divisional accountants in each circle.

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

To Superintending Engineers,
To the Consulting Architect to Government, } with copies of pamphlet and forms.

Exd. G. A. Lewis.
Spare Copies

Copy of letter No. 2304 dated 18th November 1890 from J. C. Larminie Esq. Executive Engineer Bellary division to the Supt g Engineer 3rd Circle Bellary.

With reference to your rescript No. 2168 dated 28th ultimo on G. O. No. 4061 C dated 9th October 1890, I have the honor first to explain briefly the system adopted in this division in the preliminary operations for compiling monthly accounts.

2. Preparation of establishment Schedules:— Necessary figures for each sub head of establishment (i.e.) salary, travelling allowance and contingencies are taken from the original records and separately collected under the above sub heads on loose scraps of paper for posting into the establishment Schedule.

3. Works.

A rough work abstract is first prepared in which the several debits and credits to works are collected from the original records and therefrom the figures are carried into the work abstracts form No. M 6 and the totals exhibited in columns 20 & 21 of part 1 of the abstract, above referred to, are conveyed to the

Register of works. The so-called rough work abstract serves as a guide for posting progress register which provides for three columns

(1) Outlay during the month
(2) Outlay during the year
(3) Outlay up to date.

Compared with the grant for the year and the amount of estimate. The schedules of expenditure submitted to the Examiner are merely copies of these registers kept one for each fund, entries being arranged of course according to columns provided in schedules.

4. Div: schedules

The particulars and figures for preparing the several revenue and expense schedules are taken from the original records direct such as divisional cash book, sub divisional cash extract, Imprest accounts, stock and adjustment books, not necessitating thereby the maintenance of ledgers or registers.

5. Until a uniform system of preliminary operations of accounts as now proposed by the Examiner is adopted the

several

several registers and books maintained in the Divisional office will not be collective and permanent records.

6. The proposed ledgers, registers, indices &c are systematically arranged and items can regularly be traced and connected from the initial accounts to the final compilation.

7. I may suggest that a separate ledger be introduced for new supplies and repairs under Tools & Plant instead of resorting to both the major and minor works ledgers whichever is convenient for the time being.

8. The abolition of work abstracts and the present register of works is no loss for the new work register is a better and simpler form than the old one and it furnishes all necessary information.

9. I think the liabilities of contractors &c may be conveniently recorded in the works ledger itself by providing columns for value of work done and balance due to or from contractor.

10. One of the most important things which the Executive Engineer has to watch is expenditure against grant for which provision is made in the abstract of schedules of expenditure now in use by which, the

expenditure under each fund and service head can be seen at a glance, but in the proposed schedule provision is not made for the purpose, a most decided disadvantage for, when this information is wanted a reference would have to be made to the progress reports which compare the expenditure only in totals not distinguishing minor works from major.

11. The following clerical errors are found

(a) Part A - Work Index instead of work Index Part A.

(b) Schedule of new suspense items - Reference to rules - Para 58 instead of 59.

(c) Suspense schedule Reference to rules

Para 59 instead of 60.

(d) Transfer schedule Reference to rules

Para 60 instead of 61.

(Copy)
H Smalley
Col RE
Supt Engineer
3 Circle
7/1/91

No. 2928

Superintending Engineer's Office,
3RD CIRCLE,
Bellary 7 January 1891.

FROM,
Col H Smalley RE
SUPERINTENDING ENGINEER,
IIIRD CIRCLE.

35/6

To,
THE Chief Engineer
P.W. Deptt
Madras

Sir,

Your memorandum No. 4061C of 9 Octr/90

Enclosures/
Copy of Exec Engr's letter No. 3304 of 18 Nov/90 with 4061C of 9-10-90

I have the honor to report that I have consulted the Executive Engineers of Bellary and Kurnool on the subject of the Examiner P.W. Accounts office Note No. 4227 dated 14th July 1890. The Executive Engineer Kurnool has not replied to my call. I forward a copy of the views of the Executive Engineer Bellary after discussing the subject with his accountant.

2. It will be seen that the Executive Engineer considers generally the Examiner's proposals a distinct improvement on the present system. He suggests the addition of a separate ledger for new supplies and repairs under Tools and Plant. He points out that in the proposed schedule of expenditure no

provision is made for showing the expenditure under each fund and service head at a glance as is shown in the schedules now in use. He would have the liabilities of contractors and others recorded in the works ledger itself by adding columns for the purpose.

3. I have nothing to add to the Executive Engineer's letter with which I generally agree.

I have the honor to be
Sir
Your most obedt Servant
H Smalley Col RE
Supt of Engineer
3 Circle

PWC No 261

From,
The Superintending Engineer,
(48) IIIrd Circle,
Bellary.

To,
The Chief Engineer
P.W. Deptt
Madras

95b/61

Dated 7th
Received 10
} January 1891.

Enclosures. 1

No. 2928

Subject.

Compilation of Divisional accounts.

Explains the system adopted in the Bellary Division pointing out the advantages & disadvantages of the present and proposed forms for ...

Accompaniment to P. W. D. No. 68-A. G., dated 11th May 1891.

Govt. of Bengal, P. W. D.
Correspondence Form No. 46.

FORM FOR USE WHEN GOVERNMENT PROMISSORY NOTES ARE DEPOSITED AS SECURITIES.

Know All men by these presents that *
† of
of
and ‡ of
are held and firmly bound unto the Secretary of State for India in Council in the sum of Rs. to be paid to the said Secretary of State his successors assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents Sealed with our seals Dated this day of 18 And each of us the said *
† and ‡
doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition here under written in any Court subject to the High Court of Judicature at other than the said High Court in its ordinary original jurisdiction the same shall and may at the instance of the said Secretary of State be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

* obligor.
† 1st surety.
‡ 2nd surety.

* obligor.
† 1st surety.
‡ 2nd surety.

25/62

Whereas the above bounden *
was on the
day of 18 appointed to and now holds and exercises the office of in the establishment of the Public Works Department And whereas by virtue of his office the said * has amongst other duties the care charge and oversight of and responsibility for the safe and proper keeping of all money coin and Government currency notes collected by him or which pass through his hands until the said money coin and Government currency notes are paid into the Government treasury.

* obligor.

* obligor.

And whereas the said *
as such as aforesaid is also responsible that all such money coin and Government currency notes (hereinafter called "the said property") are and is of full measure and

* obligor.

good quality when received by the said
and until he has duly accounted therefor and for every part thereof in manner hereinafter mentioned. And whereas the said * (* obligor.)
is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact with him and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint. And whereas the said * (* obligor.) is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to prepare and submit. And whereas the responsibility of the said * (* obligor.)
for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from his own charge and delivered over to and a full and complete discharge therefor obtained from such persons and places as the Collector under whose order he may for the time being be placed or of other the person exercising his functions for the time being under the sanction of the Government of
may direct And whereas the said * (* obligor.)
in consideration of his said appointment has delivered to and deposited with and endorsed over to as such Collector
Government securities to the extent of Rs.
of which the numbers amounts and other particulars are set forth and specified in the schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said * (* obligor.)
or any person acting for him in his said office during his absence or otherwise or by any peons coolies or other persons serving under him or by any other person or persons whomsoever whether in the service of Government or otherwise. And whereas the said * (* obligor.)
and the said † († 1st surety.)
and ‡ (‡ 2nd surety.)
[illegible] as his the said
[illegible] behalf have entered into the above bond in the penal sum

of Rs. * conditioned for the due performance by him (* obligor.)
the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said * (* obligor.) and of all and every the persons and person aforesaid. Now the condition of the above written bond is such that if the said * (* obligor.) has whilst he has held the said office of
as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said
* (* obligor.) shall whilst he shall hold the said office of
always duly perform and fulfil all and every the duties thereof aforesaid and shall not at any time absent himself from quit or neglect the service of the said employment for the time being without first giving notice in writing to the officer under whom he may be serving of his desire to quit the said service and further if the said † († 1st surety.)
and ‡ (‡ 2nd surety.) do and shall indemnify and save harmless the said Secretary of State his successors and assigns the Government of and all and every the persons or person who from time to time has or have held or shall hold or exercise the said office of Collector while the said * (* obligor.) has held or shall hold and enjoy the said office of
as aforesaid of and from all and every loss and damage which during the time the said * (* obligor.) has held executed and enjoyed the said office has happened to or been sustained by or shall or may at any times or time hereafter during the time that he the said * (* obligor.)
shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State his successors or assigns the Government of or the said Collector for the time being by from or through the neglect failure misconduct disobedience omission or insolvency of the said * (* obligor.)
or of any of the peons coolies or other persons nominated accepted by or serving under him the said * (* obligor.) or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said
* (* obligor.) has acted or shall continue to act in the said office of as aforesaid. *Then* this obligation shall be void and of no effect otherwise the same shall be and remain in full force and virtue Provided always and it is hereby agreed and declared that neither of them the said † († 1st surety.) and

28/63

‡ 2nd surety.

‡ shall be at liberty to terminate their suretyship except upon giving to the said Collector for the time being six calendar months' notice in writing of his or their intention so to do and their joint and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said until the expiration of the said period of six months Provided Always and it is hereby declared and agreed

* obligor.
† 1st surety.
‡ 2nd surety.

by the said * † and ‡ with the said Secretary of State that the Government securities for Rs. so deposited as aforesaid respectively or such other Government security or securities to the same amount as the Collector for the time being may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said Collector for the time being as and for part and additional security to the said Secretary of State his successors and assigns for the purposes aforesaid with full power to the said Secretary of State his successors or assigns or his or their officers and servants duly authorized in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or a sufficient portion thereof with the interest thereof and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State his successors and assigns as the case may require but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realized if the said Collector for the time being shall think fit to the

* obligor.
* obligor.
† 1st surety.
‡ 2nd surety.
* obligor.

said * Provided Further and it is hereby expressly agreed and declared between and by the said * † and ‡ and the said Secretary of State that it shall be lawful for the said * with the consent of the said Collector or of other the person exercising his functions for the time being under the sanction of the Government of first had and obtained to change and substitute for the said deposit of Government securities for Rs. or any part thereof or for any substituted securities from time to time other securities of the same or other loans of the same or greater value without in any way affecting the obligation of the said bond or the liability of the

† 1st surety.
‡ 2nd surety.

said † and ‡ as such sureties as aforesaid And it is hereby lastly agreed and declared by and between the said *

* obligor.
† 1st surety.
‡ 2nd surety.
* obligor's.

and the said †
and ‡
the said * as his sureties

---

* obligor.

and the said Secretary of State that on the vacation by the said* of his said office of the abovementioned Government securities for Rs. or any securities that may be substituted therefor as aforesaid shall not be at once returned to him but shall be and remain with the said Collector for the term of six months as security against any loss that may have been incurred by the said Secretary of State owing to the neglect or default of the said * or any person or persons as aforesaid and which may not have been discovered until after the vacation of his appointment by the said * Provided Always that the return at any time of the said Government securities shall not be deemed to affect the right of the said Secretary of State to take proceedings upon the said bond against the said * † and ‡ in case any breach of the conditions of the said bond shall be discovered after the return of the said securities.

* obligor.
* obligor.
* obligor.
† 1st surety.
‡ 2nd surety.

95/64

Signature and seal of obligor — Seal.

* obligor.

Signed sealed and delivered by the abovenamed * in the presence of

________________ } Signatures, addresses and descriptions of two witnesses.
____

Signature and seal of 1st surety — Seal.

† 1st surety.

Signed sealed and delivered by the abovenamed † in the presence of

________________ } Signatures, addresses and descriptions of two witnesses.
____

Signature and seal of 2nd surety — Seal.

‡ 2nd surety.

Signed sealed and delivered by the abovenamed ‡
in the presence of

Signatures, addresses and descriptions of two witnesses.

THE SCHEDULE ABOVE REFERRED TO

E. D'S.—Reg. No. 4293J—700—16-4-91.

956
63

PERSONAL SECURITY.

Dated the day of 189

956/65

8 5/w 5778 | 91

E. D'S.—Reg. No. 4203J—700—16-4-91.

Accompaniment to P. W. D. No. 68-A. G., dated 11th May 1891.

Govt. of Bengal, P. W. D.
Correspondence Form No. 47.

FORM FOR USE WHERE THE EMPLOYÉ MORTGAGES HIS OWN PROPERTY.

958/66

This Indenture made the day of 189

BETWEEN
of
son of
of
of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL hereinafter called the mortgagee of the other part WHEREAS the said and
of and
of
on the day of
entered into a bond with the mortgagee in the sum of Rs.
to secure the due performance by the said
of his duties as Treasurer of

And whereas it was one of the conditions of the mortgagee so employing the said as such Treasurer as aforesaid that he the said should execute a formal mortgage of the hereditaments and premises in the Schedule hereto described to secure the payment to the mortgagee of the sum of Rs. NOW THIS INDENTURE WITNESSETH that in pursuance of and for effectuating the said condition and in consideration of the premises he the said doth hereby grant convey and assign unto the mortgagee all that and those the lands hereditaments and premises in the said Schedule hereto described Together with their respective appurtenances and all the estate right title and interest whatsoever of the said of in to out of or upon the same premises or any part thereof And* all deeds pottahs evidences and writings or other muniments of title whatsoever relating to the said hereditaments and premises or any part thereof and now in the custody power or control of the said TO HAVE AND TO HOLD the said lands and hereditaments and all and singular other the premises hereinbefore expressed to be hereby assured with their appurtenances (all which hereditaments and premises are hereinafter referred to "as the said mortgaged premises") unto and to the use of the mortgagee for ever freed and discharged from all claims and demands but subject nevertheless to the proviso for redemption next hereinafter contained. PROVIDED ALWAYS

* A mortgage without possession of the title deeds is practically worthless. Hence in every case the officer taking the security should be careful to obtain from the party executing the mortgage all his title deeds.

and it is hereby agreed and declared that if the said

his heirs executors administrators representatives or assigns or some or one of them shall at all times carry out and perform all and every the conditions set forth in the said bond and on his part to be performed and observed then and at any time not earlier than six months after a final adjustment of account between the said

or his representatives on the one part and the mortgagee or his representatives or his or their successors in office on the other part the mortgagee shall upon the request and at the costs and charges in all things of the said or his representatives reconvey the said mortagaged premises unto and to the use of the said

his heirs executors administrators representatives or assigns or as he or they shall direct. *Provided also and it is hereby further agreed and declared that it shall be lawful for the mortgagee at any time after the said shall have failed to carry out and perform any of the conditions set forth in the said bond without any further consent on his part to make sale and dispose of the said mortgaged premises or any part thereof either by public auction or private contract and either together or in parcels and either subject or not subject to any special or other conditions or stipulations relative to title or evidence of title or otherwise as may appear expedient and with full power to buy in the same or any part thereof at any auction and to rescind or vary the terms of any contract for sale and to resell without being answerable for any loss occasioned thereby and otherwise to act in relation to such sale or sales as may be deemed expedient and for the purposes aforesaid or any of them to execute and do all such assurances and things as to the mortgagee shall seem proper. Provided nevertheless and it is hereby agreed and declared that upon any sale purporting to be made in pursuance of the aforesaid power in that behalf the purchaser or purchasers shall not be bound to see or enquire whether any such failure as aforesaid has happened or as to the necessity or expediency or regularity of such sale and notwithstanding any irregularity or impropriety whatsoever in any such sale the same shall as far as regards the safety and protection of the purchaser or purchasers and whether he or they shall have bought with notice thereof or not be within the aforesaid power of sale in that behalf and be valid and effectual accordingly and the remedy of the said

his heirs executors administrators representatives or assigns in respect of any impropriety or irregularity whatsoever in any such sale shall be in damages only and it is also agreed and declared that upon any such sale as aforesaid the receipt of the mortgagee for the purchase-money of the premises sold shall effectually discharge the purchaser or purchasers therefrom and from being concerned to see to the application or being answerable

* Under S. 69 of Transfer of Property Act a power of sale in favour of the Secretary of State is good but 3 months' notice has to be given calling for payment of penal sum.

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for any loss or misapplication or non-application thereof and it is further agreed and declared that the said mortgagee shall by and out of the monies which shall arise from any such sale as aforesaid in the first place reimburse himself or pay and discharge all the costs and expenses incurred in or about such sale or otherwise in respect of the said premises and in the next place apply such monies in or towards the payment or satisfaction of the said sum of Rs.

and then hold the surplus if any in trust for the said

Provided also and it is hereby agreed and declared that the mortgagee shall not be answerable or accountable for any involuntary losses which may happen in or about the exercise of the aforesaid power and trusts or any of them. Provided also and it is hereby agreed and declared that all the rights and powers by the Indian Contract Act 1872 and by the Transfer of Property Act 1882 respectively conferred upon a mortgagee or pledgee which are in any way applicable to a security of the nature of these presents and which do not in any way conflict with or restrict any of the powers herein expressly set forth shall be deemed as incorporated herein and as hereby empowering the mortgagee his successors in office or assigns to exercise the said rights and powers or any of them And the said

doth hereby for himself his heirs executors administrators and representatives covenant with the mortgagee his successors in office and assigns as mentioned in section 65 of the said Act IV of 1882 and that the covenants mentioned in that section shall be considered as embodied in and as forming part of these presents. In witness whereof the said parties to these presents have hereunto affixed their hands and seals the day and year before written

Seal.

Signed sealed and delivered by the

abovenamed

in the

presence of

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sed by two
ses and to be
red. The
ses must give
addresses
rofessions.

THE SCHEDULE ABOVE REFERRED TO.

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ty sufficient
tify it.

Dated the day of 189 .

TO

THE SECRETARY OF STATE FOR INDIA IN COUNCIL.

MORTGAGE

H. L. G.—Reg No. 4294J—760—14-4-91.

Accompaniment to P. W. D. No. 68-A. G., dated 11th May 1891.

Govt. of Bengal, P. W. D.
Correspondence Form No. 48.

B.

FORM FOR USE WHEN SURETY MORTGAGES HIS PROPERTY.

95/68

This Indenture made the day of 189

BETWEEN
of
son of
of hereinafter called the said mortgagor of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL hereinafter called the mortgagee of the other part WHEREAS* of and the said mortgagor and of on the day of entered into a bond with the mortgagee in the sum of Rs. to secure the due performance by the said* of his duties as [†] of

* Name of the employé.

* Name of the employé.

† State name of office.

And whereas it was one of the conditions of the mortgagee so employing the said as such † as aforesaid that the said mortgagor as his surety should execute a formal mortgage of the hereditaments and premises in the Schedule hereto described to secure the payment to the mortgagee of the sum of Rs. NOW THIS INDENTURE WITNESSETH that in pursuance of and for effectuating the said condition and in consideration of the premises he the said mortgagor doth hereby grant convey and assign unto the mortgagee All that and those the lands hereditaments and premises in the said Schedule hereto described Together with their respective appurtenances and all the estate right title and interest whatsoever of the said mortgagor of in to out of or upon the same premises or any part thereof And‡ all deeds pottahs evidences and writings or other muniments of title whatsoever relating to the said hereditaments and premises or any part thereof and now in the custody power or control of the said mortgagor. To HAVE AND TO HOLD the said lands and hereditaments and all and singular other the premises hereinbefore expressed to be hereby assured with their appurtenances (all which hereditaments and premises are hereinafter referred to "as the said mortgaged premises") unto and to the use of the mortgagee for ever freed and discharged from all claims and demands but subject nevertheless to the proviso for redemption next hereinafter contained. PROVIDED ALWAYS and it is hereby agreed and declared that if the said* his heirs executors administrators representatives or assigns

‡ A mortgagee without possession of the title deeds is practically worthless. Hence in every case the officer taking the security should be careful to obtain from the party executing the mortgage all his title deeds.

* Name of the employé.

or some or one of them shall at all times carry out and perform all and every the conditions set forth in the said bond and on his part to be performed and observed then and at any time not earlier than six months after a final adjustment of account between the said*

* Employé.

or his representatives on the one part and the mortgagee or his representatives or his or their successors in office on the other part the mortgagee shall upon the request and at the costs and charges in all things of the said mortgagor or his representatives reconvey the said mortgaged premises unto and to the use of the said mortgagor his heirs executors administrators representatives or assigns or as he or they shall direct. †PROVIDED ALSO and it is hereby further agreed and declared that it shall be lawful for the mortgagee at any time after the said*

† Under S. 69 of Transfer of Property Act a power of sale in favour of the Secretary of State is good but 3 months' notice has to be given calling for payment of penal sum.

* Employé.

shall have failed to carry out and perform any of the conditions set forth in the said bond without any further consent on the part of the said mortgagor to make sale and dispose of the said mortgaged premises or any part thereof either by public auction or private contract and either together or in parcels and either subject or not subject to any special or other conditions or stipulations relative to title or evidence of title or otherwise as may appear expedient and with full power to buy in the same or any part thereof at any auction and to rescind or vary the terms of any contract for sale and to resell without being answerable for any loss occasioned there by and otherwise to act in relation to such sale or sales as may be deemed expedient and for the purposes aforesaid or any of them to execute and do all such assurances and things as to the mortgagee shall seem proper PROVIDED NEVERTHELESS and it is hereby agreed and declared that upon any sale purporting to be made in pursuance of the aforesaid power in that behalf the purchaser or purchasers shall not be bound to see or enquire whether any such failure as aforesaid has happened or as to the necessity or expediency or regularity of such sale and notwithstanding any irregularity or impropriety whatsoever in any such sale the same shall as far as regards the safety and protection of the purchaser or purchasers and whether he or they shall have bought with notice thereof or not be within the aforesaid power of sale in that behalf and be valid and effectual accordingly and the remedy of the said mortgagor his heirs executors administrators representatives or assigns in respect of any impropriety or irregularity whatsoever in any such sale shall be in damages only AND it is also agreed and declared that upon any such sale as aforesaid the receipt of the mortgagee for the purchase-money of the premises sold shall effectually discharge the purchaser or purchasers therefrom and from being concerned to see to the application or being answerable for any loss or misapplication or non-application thereof And it is further agreed and declared that the said mortgagee shall by and out of

---

the monies which shall arise from any such sale as aforesaid in the first place reimburse himself or pay and discharge all the costs and expenses incurred in or about such sale or otherwise in respect of the said premises and in the next place apply such monies in or towards the payment or satisfaction of the said sum of Rs.

and then hold the surplus if any in trust for the said mortgagor PROVIDED ALSO and it is hereby agreed and declared that the mortgagee shall not be answerable or accountable for any involuntary losses which may happen in or about the exercise of the aforesaid power and trusts or any of them PROVIDED ALSO and it is hereby agreed and declared that all the rights and powers by the Indian Contract Act 1872 and by the Transfer of Property Act 1882 respectively conferred upon a mortgagee or pledgee which are in any way applicable to a security of the nature of these presents and which do not in any way conflict with or restrict any of the powers herein expressly set forth shall be deemed as incorporated herein and as hereby empowering the mortgagee his successors in office or assigns to exercise the said rights and powers or any of them And the said mortgagor doth hereby for himself his heirs executors administrators and representatives covenant with the mortgagee his successors in office and assigns as mentioned in section 65 of the said Act IV of 1882 and that the covenants mentioned in that section shall be considered as embodied in and as forming parts of these presents. IN WITNESS whereof the said parties to these presents have hereunto affixed their hands and seals the day and year before written.

No 5/69

Signed sealed and delivered by the

aboved named in the

presence of

Seal.

A mortgage requires to be witnessed by two witnesses and to be registered. The witnesses must give their addresses and professions.

THE SCHEDULE ABOVE REFERRED TO.

The Schedule must contain a description of the property sufficient to identify it, and must state the registration district, sub-district and thannah in which the same is situate.

H. L. G.—Reg. No. 4295J—700—18-4-91.

Dated the day of 189 .

88/578/91

TO

THE SECRETARY OF STATE FOR INDIA
IN COUNCIL.

MORTGAGE.

Accompaniment to P. W. D. No. 68-A. G., dated

Govt. of Bengal, P. W. D.
Correspondence Form No. 49.

FORM OF BOND FOR USE WITH FORM A. WHEN THE EMPLOYÉ MORTGAGES HIS OWN PROPERTY.

Know all men by these presents that

* Principal.

*
of
son of
of
†
of
son of
of
and ‡
of
son of
of

† 1st Surety.

‡ 2nd Surety.

256/20

are held and firmly bound unto THE SECRETARY OF STATE FOR INDIA IN COUNCIL in the sum of Rs. to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents Sealed with our seals Dated this day of 18 , And each of us the said §

§ Principal, 1st Surety and 2nd Surety.

doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at other than the said High Court in its Ordinary Original Civil Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its Extraordinary Original Civil Jurisdiction.

Whereas the above bounden was on the day of 18 appointed to and now holds and exercises the office of in the establishment of the Public Works Department.

And whereas by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper keeping of all money coin and Government currency notes collected by him or which pass through his hands until the said money coin and Government currency notes are paid into the Government Treasury.

And whereas the said as such as aforesaid is also responsible that all such money coin and Government currency notes hereinafter called "the said property" are and is of full measure and good quality when received by the said and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to.

And whereas the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact with him and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint.

And whereas the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do.

And whereas the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from his own charge and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of under whom he may for the time being be placed or other the person exercising his functions for the time being under the sanction of the Government of may direct.

And whereas it was one of the conditions of the said Secretary of State in Council employing the said as such as aforesaid that he the said should (for the purpose of in part securing and indemnifying the said Secretary

of State in Council his successors and assigns against all loss and damage which he or they *might* or may in any way suffer by reason of the said property or any part or parts thereof being in any way wasted stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by the said or any person acting for him in his said office during his absence or otherwise by any peons coolies or other persons serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise) execute a formal mortgage of the hereditaments and premises in the schedule hereto shortly described to secure the payment by him to the said Secretary of State in Council of the sum of Rs.

And whereas he the said has accordingly by formal mortgage of even date herewith granted conveyed and assigned unto and to the Secretary of State in Council the hereditaments and premises in the schedule hereto shortly described to secure the payment to the said Secretary of State subject to the conditions in such Indenture contained of the said sum of Rs.

And whereas the said and the said and sureties in that behalf as his the said have entered into the above bond in the penal sum of Rs. conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid.

Now the condition of the above written bond is such that if the said has whilst he has held the said office of as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said and do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer while the said has held or shall hold and enjoy the said office of as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened to or been sustained by or shall or may at any times or time hereafter during the time that he the said or his agent or agents nominee or nominees shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of or the said District Officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or his said agent or agents nominee or nominees or of any of the peons coolies or other persons nominated accepted by or serving under him the said or his said agent or agent's nominee or nominees or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said has acted or shall continue to act in the said office of as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue PROVIDED ALWAYS and it is hereby agreed and declared that neither of them the said and shall be at liberty to terminate their suretyship except upon giving to the District Officer for the time being or the Government of six calendar months' notice in writing of his or their intention so to do and their joint and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said until the expiration of the said period of six months.

Signed sealed and delivered by the abovenamed

in the presence of

Two witnesses who must add their addresses and professions.

L. S.

L. S.

L. S.

Containing a description of the property mortgaged.

THE SCHEDULE ABOVE REFERRED TO.

H. L. G.—Reg. No. 4296J—700—16-4-91.

Dated the day of 189 .

956/72

Pw 92/5778/91

and sureties

TO

THE SECRETARY OF STATE FOR INDIA IN COUNCIL.

BOND.

H. L. G.—Reg. No. 4296J—700—4-16-91.

Accompaniment to P. W. D. No. [illegible] A. G., dated 11th May 18[illegible].

Government of Bengal, P. W. D.
Correspondence Form No. 50.

FORM OF BOND FOR USE WITH FORM B. WHERE SURETY MORTGAGES HIS PROPERTY.

Know all men by these presents that we

* Principal.
of
son of
of
† † 1st surety.
of
son of
of
and ‡ ‡ 2nd surety.
of
son of
of

98/73

are held and firmly bound unto THE SECRETARY OF STATE FOR INDIA IN COUNCIL in the sum of Rs. to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents Sealed with our seals Dated this day of 18 , And each of us the said §

§ Principal, 1st surety and 2nd surety.

doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at other than the said High Court in its Ordinary Original Civil Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its Extraordinary Original Civil Jurisdiction.

Whereas the above bounden was on the day of 18 appointed to and now hold and exercises the office of in the establishment of the Public Works Department.

And whereas by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper keeping of all money coin and Government currency notes collected by him or which pass through his hands until the said money coin and Government currency notes are paid into the Government Treasury of or paid deposited or brought into the said Treasury by any person or persons whomsoever and for any purpose or purposes whatsoever.

And whereas the said as such as aforesaid is also responsible that all such money coin and Government currency notes hereinafter called "the said property" are and is of full measure and good quality when received by the said and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to.

And whereas the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact with him and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint.

And whereas the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do.

And whereas the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from his own charge and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of under whom he may for the time being be placed or other the person exercising his functions for the time being under the sanction of the Government of may direct.

And whereas it was one of the conditions of the said Secretary of State in Council employing the said as such as aforesaid that the said should (for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or

any part or parts thereof being in any way wasted stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by the said or any person acting for him in his said office during his absence or otherwise by any peons coolies or other persons serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise) execute a formal mortgage of the hereditaments and premises in the schedule hereto shortly described to secure the payment by him to the said Secretary of State in Council of the sum of Rs.

And whereas he the said has accordingly by formal mortgage of even date herewith granted conveyed and assigned unto and to the Secretary of State in Council the hereditaments and premises in the schedule hereto shortly described to secure the payment to the said Secretary of State subject to the conditions in such Indenture contained of the said sum of Rs.

And whereas the said and the said and as his the said sureties in that behalf have entered into the above bond in the penal sum of Rs. conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid.

Now the condition of the above written bond is such that if the said has whilst he has held the said office of as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said and do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer while the said has held or shall hold and enjoy the said office of as aforesaid or and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened to or been sustained by or shall or may at any times or time hereafter during the time that he the said or his agent or agents nominee or nominees shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of   or the said District Officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said

or his said agent or agents nominee or nominees or of any of the peons coolies or other persons nominated accepted by or serving under him the said

or his said agent or agents nominee or nominees or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said

has acted or shall continue to act in the said office of

as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue Provided always and it is hereby agreed and declared that neither of them the said

and   shall be at liberty to terminate their suretyship except upon giving to the District Officer for the time being or the Government of   six calendar months' notice in writing of his or their intention so to do and their joint and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said   until the expiration of the said period of six months.

Signed sealed and delivered by the abovenamed

in the presence of

Two witnesses who must add their addresses and professions.

L. S.

L. S.

L. S.

Containing a description of the property mortgaged.

The Schedule above referred to.

E. D'S.—Reg. No. 4297J—700—16-4-91.

956/75

Dated the day of 189

956/75

and sureties

91/PW 5778

THE SECRETARY OF STATE FOR INDIA
IN COUNCIL.

BOND.

H. L. G.—Reg. No. 4297J—700—16-4-91

No. 68 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla, the 11th May 1891.

Desd 18/5

The following, together with 80 copies + the forms referred to, is forwarded to the Local Governments, Administrations and Officers noted in the margin, for information, in continuation of Public Works Department letter No. 5 A.—G. of the 5th January 1889.

The Governments of Madras and Bombay, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioner of Burma.
The Agents to the Governor General for Rajputana and Baluchistan.
The Accountant General, Public Works Department.

+ sent by packet post [illegible]

A. C. Begbie

Lieut.-Col., R.E.,

Depy. Secy. to the Govt. of India, P. W. Dept.

956/76

Documents accompanying.

5 sample forms of security bonds.

No. 10 A.—G., dated 22nd January 1891.

From—The Government of India, Public Works Department,
To—The Secretary to the Government of Bengal, Public Works Department.

I am directed to acknowledge the receipt of your letter No. 4345G., dated 22nd December 1890, reporting that the standard forms* of security bond are not suitable for Tehsildars and Circle Officers in the Irrigation Branch of the Public Works Department, and submitting, for approval, revised forms recommended by the Solicitor to the Government of India.

2. In reply, I am to communicate sanction to the use of the forms noted in the margin.

1.—Bond for use when Government Promissory Notes are deposited as security.
2.—Bond for use when the employé mortgages his own property.
3.—Bond for use when surety mortgages his property.
4.—Bond for use with No. 2.
5.— " " " 3

* * * *

* P. W. D. Forms B, D and E.

G. C. Press, Simla.—No. 68 P. W. D., A.G.—14-5-91—500.

To

The Secretary to the Govt. of Madras

P. W. Department

1891

P. W. Current 5778

Memo No 265 C of 18.1.89

P.W.G.

m 26

[illegible]/77

File relating to the Report of the P. W. Accts: Committee, the orders of the Government of India thereon, and the notes by the Exr P.W. Accounts, Madras.

Note for Mr Davidson's guidance

Mr Davidson is requested to go carefully through the whole correspondence, and to draw up an abstract shewing clearly what changes in present procedure the Committee (with the approval of the Government of India) propose, and what action it may have been taken by the Government.

In cases where the Govt. of India do not accept the Committee's recommendations, or where such recommendations have been clearly carried out by this Government, no further action is wanted.

Where action by this Govt. has been postponed it should be stated whether such postponement is in consequence of the Examiner's objections and - if so what those objections are.

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956/78

Any further remarks either of his own opinion, or tending to explain the previous correspondence which Mr. Davidson thinks necessary may be added.

The undersigned wants to be in position to make definite and final recommendations to Government without having to wade through the whole of the correspondence.

DW

P. W. D.

Note. 956/79

In accordance with the memorandum of instructions received from the Chief Engineer, I have gone carefully through the entire file of papers &c relating to the Report of the Accounts Committee. In submitting my report however, I have been unable to exactly follow the suggestions made in the memorandum.

The Committee's Report, the Government of India Resolutions, and the Examiner's note being all in print, I have considered it best to leave these in each case to speak for themselves and have dealt with the 28 subjects discussed in the Committees Report in a tabulated statement. Each subject is taken separately and the pages and paragraphs of Committees' Report and Examiner's note, in which reference to it is made, are clearly stated, the nature of Examiner's remarks, whether of assent or dissent being also noted; further the number and date of the Govt of India Resolution, and of the Govt order, if any, containing the action of the Madras Government are also given in each case. In the rks Column I have sed the advisability

or otherwise of accepting the Committee's recommendations, and made such suggestions as have occurred to me.

With regard to present procedure and the changes proposed, the Committee's report appears to give sufficient information; in those cases where the Committees do not themselves describe it the present procedure is easily inferred fro the nature of their reco mendations.

The delay which has occurred in deal with the Government of I Resolutions is, to some extent no doubt, due to objections raised by the Examiner, but to a far greater extent, it may be fairly attributed, to desire on the part of t

Government to give due consideration to each of the Committee's recommendations; and, in those cases in which the recommendations are not acceptable, to fully avail themselves of the latitude allowed in Govt of India letter No 37 A.G. dated 5th Jany: 1890 – latterly also action on the Govt of India Resolutions has been deferred with a view to the subject being disposed of as a whole.

The subjects actually disposed of up to date, that is, on which Standing Orders have issued are

No III A. Divisional and Sub Divnl Cash Books.
" X. Audit of Works Accounts by Examiner.
. XXIII A. Payments by Examiner –
Subject No IX para 295. Refunds or Write backs
" " XXVIII " 445. Cheques to be payable to bearer
" 471. Payment of cheques through subordinates.

the remaining subjects all require disposal at the hands of the Madras Government; in the case however of the following:—

III B. – Certificates & signatures
III C. – Payments into treasury
VII – Records of the Subdivisional office
XV ... Workshop Accounts
XXIII .. Centralisation of accounts work
XXIV .. Records of Establishment matters
XXVII . Travelling audit and audit at other periods than at end of month.

The Government of India have as yet taken no action

956
82

All files of correspondence, which have any direct bearing on a particular subject of the Committee's Report, have been taken up in connection with that subject, and as far as possible, disposed of in the remarks made against it.

R Davidson

Examiner note of 19th June 1890, No. 3591, Communicated with Chief Engineers No. 3580C of 1st September 1890. Paras 4 to 11.

Remarks on the Draft Contract forms.

It is very important that some definite rule should be framed, defining the limit up to which advances to Contractors can be made on materials, with the prior sanction of the Superintending Engineer, as experience teaches us that Contractors who had been advanced on materials at large were in most cases slow in pushing on with their work by reason of their being contented with the profit earned in the mortgage of materials to Government.

2. It is therefore incumbent on all officers concerned to recommend

to Superintending Engineer only the names of Contractors of merit for advance on materials. It may be mentioned here that advances may be restricted to works estimated to cost more than Rs 2000 or to such limit as Government may deem fit to fix having in their view the unhealthiness of or dearness of materials at the site of works.

3. Para 12. If in the opinion of other officers of the Department, the making of advances on materials irrespective of the estimated cost of works and the circumstances of the locality is found to be an absolute necessity, the instructions proposed by

the

the Examiner in this para in respect to prevention of risks incurred when advances are made might, with advantage, be inserted in the Rules to be issued when the forms have been settled.

Form No I

4. It is important to mention, in the notice inviting tenders for Contract works, that Contractors shall have to spend so many thousands in an official [illegible] every month, unless obstructed by the rainy weather, for which neither the Department nor the Contractor is responsible.

5. If Contractors are made to bind themselves to spend their allotment

rateably

probably every month there will, doubtless, be less chance for Contractors resorting to rushing expenditure in the close of the financial year, which system of expending money is always viewed with displeasure by Government, as also for the Executive Engineers having to account for short outlay in each and every monthly Progress Report.

Schedule G. Para 6.

6. Observe, that a Contractor will scarcely agree to execute any extra work at the rate stipulated in his tender unless he is sure of getting some profit. Where he is to lose further, from his tendered rate being much lower than the rates mentioned either in the sanctioned sanctioned estimate for the work, or the original Schedule of rates as applicable to the Sub Division in which the work is situated the Executive Engineer's decision of the rate payable for such extra work shall be considered sufficient, to which decision Contractor should submit himself.

7. A Condition on this line is therefore necessary to be inserted in this Schedule G.

8. Para 8. Contractors may be given the choice of naming more than

one Government Treasury in his Tender to draw his cheque on.

9. Para 29. Suspension of work during unfavorable weather.

In the West Coast, where monsoon continues for more than six months, the prosecution of work, except carpentry, must of necessity be suspended for a time, except on rare occasions when Contractors are allowed, at the expense of the State, to erect sheds over buildings so as to push on with their works. In case of others an extension of time should be allowed for the completion of their works at the discretion of Executive Engineer.

10. Para 30. Suspension of work for want of funds or pending revision of estimate &c.

In this particular case the Contractor is not to blame. He must be refunded such portion of the Earnest or Deposit money of 10% as the Superintending Engineer may fix, but the Contractor should lose the interest on the money so locked up in Government Chest.

11. This can only be done when the suspension of the work is

to continue presumably beyond six months giving of course the Contractor the option of expressing his intention, in writing to Executive Engineer, of voiding his Contract if he prefers it to receiving a portion of guarantee fund by reason of delay in resuming the work.

12. A condition on this line is necessary for insertion in this Schedule G.

13. Para 37. Final Adjustment of accounts.

The Executive Engineer's Certificate of Completion cannot be considered final until the Departmental officers for

for whom the work or building is built sends in his in Form No 57 M, when alone final payments to Contractors can be authorized. The reason for this is obvious. There are instances in which officers of other Departments have been ~~found~~ prone to refuse to sign their certificate of Completion (Form No 57) until certain extra items of work desired according to their taste not provided for in the estimate of the work, shall have been executed. Till then final payments would be deferred, lest Contractors should refuse any extra work immediately after payment.

14. Form no 2. Abstract of tender and Condition of Contract for a specific work. Para 7. Last clause.

For (c) work specified to be done by the Executive Engineer should be read (c) "Work not specified to be done by the Executive Engineer.

15. Para 11. Ratification of Contract.

The Contractor is not, it is presumed, bound to lodge any security deposit into Government Treasury on his receipt of Executive Engineer's letter of acceptance (say within 10 days) of tender, as he is allowed the option of depositing 10% on the value of work done as each

payment

payment is made him in lieu of Security deposit, the Department however having a hold on the Contractor's Earnest money deposited with his tender should he refuse to sign Contract documents.

16. Joint-Contractors.

The system of giving any work to joint Contractors cannot except under very special circumstances be insisted upon, as there were instances in the Division in which the works have had to suffer owing to their sudden strike due to some friction between them in respect to their share of profit, which retarded the progress of work to such an extent that the Department had to cancel their contract paying the cost of work done into the Court pending settlement of their dispute.

17. In these circumstances works were given out to other contractors after a long time. It seems therefore advisable to avoid, as much as possible, the system of giving work to joint contractors.

18. Para 33. Alternative of fines for default.

The Executive Engineer being the most competent judge to decide to what extent a contractor can be fined, seeing

the

the circumstances of any default there seems to be no necessity for any limit of fines being fixed for the guidance of the department.

19. There seems to be no reason why the contractor should not stack and arrange the materials on Sunday provided he does nothing which would or might necessitate attendance of somebody on behalf of the Executive Engineer.

Form No 3 (Foot note under Page 3)

Under no circumstances can a contractor be instructed to stack materials on Sunday in the absence of somebody on behalf of the Executive Engineer, as the former may sometimes exert himself to Conceal in the bottom of every heap bad materials of which the Department will not be aware when materials are measured for payment.

20. Note 2. The Contract should sign the Contract documents before Commencing the work and after the acceptance of the tender — Form No 6.

The rule will be infringed whenever any emergent work is ordered by an Executive Engineer for execution by a respectable Contractor.

21. Demanding on the Contractor to pay into Government Treasury Security

Security

Security deposit — Form No. 8. Condition (k) under Para 2:-

This Condition will be made applicable only when a Contractor prefers payment of security deposits to that of 10% guarantee fund when each payment is made. Please see Para 15 above.

22. General.

It is hoped that vernacular version of all the Contract Forms prepared by the Examiner will soon be printed and circulated freely to all Divisions in order that Native Contractors may study

them

Security Deposit
No. 3. Condition
under Para 2:-
This condition will
be made applicable
only when a Contractor
prefers payment by
[illegible] to
the 10% guarantee
fund when the pay-
ment is made
see Para 13 above.

22. Remarks.
It is hoped that the
circular revision of all
the Contract forms
prepared by the Ex-
[illegible] will now be
printed and circulated
[illegible]

~~the~~ them and Conform to these
rules.

Executive Engineer
West Coast Division
Calicut
21st July 1891

SUPG. ENGINEER'S OFFICE, P.W.D.
No.
27 JUL 91
Encl.
FOURTH CIRCLE.

950
91

P. W. D.

WEST COAST DIVISION.

SUPG. ENGINEER'S OFFICE
No. 582 W.C.
27 JUL. 91
Enclo
FOURTH CIRCLE.

FROM

THE EXECUTIVE ENGINEER,

WEST COAST DIVISION.

To

92/11

THE Supdg Engineer
IV Circle

Dated 24th
Despatched 24th July 1891

No. 2432

ENCLOSURE.

SUBJECT.

Draft Contract Bond

Offers certain remarks on the ———.

P.W. E.D./12340/91

No. 1796

Executive Engineer's Office,
Coimbatore Division,
Coimbatore, 26th March 1891.
Despd 28th Do

FROM,

G. B. Lambert Esq

EXECUTIVE ENGINEER,
COIMBATORE DIVISION.

TO,

THE SUPERINTENDING ENGINEER,
FOURTH CIRCLE, COIMBATORE.

93/92

SIR.

Enclosures.

With reference to your endorsement No. 362 C.X dated 19th September 1890 on Memo No. 3580 C dated 1st idem from the Chief Engineer, I have the honor to report that I agree generally with the Examiner's proposals and draft contract forms.

2 As regards the provision for securing to Government a lien on materials at site without in any way relieving the contractor from responsibility

for the care of such materials, I think this could be easily secured by inserting an article in the contract that a contractor would only be paid for materials in advance on condition that no materials be removed from the site of the work without written permission of the Executive Engineer or his assistant, and that such materials are in charge of the Contractor who must make good any loss or damage.

3. I consider that the security should not exceed 5 per cent of the amount of contract, and that the difference only between that security and the earnest money of successful tenderer should be deposited as his security. Additional security at 10 per cent to be deducted from contractor's bill for all payments made over half the value of his contract.

4 The District Gazettes are often only published once a month, and I, therefore, am of opinion that monthly notices inviting tenders should be circulated instead of weekly ones.

I have the honor to be
Sir
Your most obedt. Servant

E. Bamber
Executive Engineer
Coimbatore Division

9/93

P. W. D.
362C

From

The Executive Engineer,
Coimbatore Division,

To

The Supg. Engineer,
Fourth Circle,
Coimbatore.

Dated 26th
Despatched 28th } March 1891
Received

P.O. E¹/12340 (91 No. 1796

ENCLOSURES —

SUBJECT.

Draft contract forms.
Reports his views with respect to Examiners proposals and with certain observation

362C/6 of 31-3-91 take Dn

No. 614/W

Supdg: Engrs Office 4th C.
22nd November 1891

~~From~~

Lt Col. R.R.E. Drake Brockman R.E.
Superintending Engineer
4th Circle

To

The Chief Engineer
P. W. Department.

Sir,

95/94

Encls: 2
2 letters from the E.E.s & the Dns in orig.

Adverting to your Memo No. 3580 C dated 1st September 1890, I have the honor to forward letters received on the subject from the Executive Engineers in this Circle with the exception of Executive Engineer North Arcot Division as he has already submitted his report to the Superintending Engineer V Circle with an intimation that I generally agree with the views expressed by the Examiner as regards the proposed draft

Contract forms.

I have the honor to be
Sir,
Your most obedt Servt

Lt. Col: R.E.
Superintending Engineer 4th Circle

956
95

P. W. CURRENT No. 12340

From

The Supg. Engr.
4 Circle

956/95

(9)

956/95

(9)

Dated 22 } Novr 1891
Despd 23 }

Recd. 24.11.91

No. 614/W

Enclo 2

Draft Contract Forms

Forwarding letters received from the Executive Engineers of Coimbatore & West Coast Districts reporting their views with respect to Examiner's proposals regarding —

W/
Submitted in continuation of previous reply
OOB
26.11.91

Security

of the Depa

956/96

This ques

dealt with by

in an elaborately

note under date 11

January 89.

It is virtually dispose

of by Dy.W. in a note

attached to one drawn

up by C.A.W. abstract

the main points of

Examiner's note.

Dy.W. suggests that

the rule should be that

the case of low

bordinates and

in analogous posit

security, if taken,

should always be in

cash, and limited to

P. W. CURRENT No. 12340

From

The Supg. Engr.
4. Circle

956/95

(9)

Dated 22 } Novr 1891
Despd 23 }

Recd. 24.11.91

Cp. 614/W

Enclo 2

Draft Contract Forms

Forwarding letters received from the Executive Engineers of Coimbatore & West Coast Dns reporting their views with respect to Examiner's proposals regarding —

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ct to Supty

th regard to
curity bonds, the
forms sent by the
Government of India migh
presumably be very
easily adapted to
suit requirements.

As a rule, security
should only be required
from men who take
up appointments as
Cashiers, Storekeepers
and the like - it is
t possible to take
security from every
man who happens to
have charge of tols

---

and
the cas
Superinten
tolls &c, i
remembered
the money colle
is remitted to
Executive Engineer's
by a lascar on
or th 7.

956/97

The existing rules
have worked very
well, and there seems
nothing to be gained
by disturbing them.

R Davison
9.2.91

---

ing
mar

P. W. CURRENT No. 12340

From

The Supg. Engr.
4 Circle

956/95

(9)

Dated 22 } Novr 18
Despd 23 }

Recd 24.11.91

No 614/W

Enclo 2

Draft Contract Form

Forwarding letters received from the Executive Engineers of Coimbatore & West Coast Ds reporting their views with respect to Examiner's proposals regarding —

...n may in
...ion lie over
... Doomsday without
... detriment to the DPW
... loss to Govt.
Keep the file in office
at any rate till Col.
Pennycuick's return

AC
27/4

I should think that C. Nos 281, 1362, 3864, 5612, 6892, might be considered as disposed of by the acceptance of revised the P.W. Code, and Nos 6882 and 12340 may be recorded, as I have no intention at present of moving in the matter of the revised contract form, which seem to me quite unnecessary —

What is No 8664? ×
I don't remember anything about it —

D 958/98
163

× It is about certain experiments in connection with Wire Tramway in No. 1 Periyar Dn. The Current No. was sent to Acty on the 14th August 1891, and no disposal can be traced —

Further search AP
is being made 17/3/92

P. W. CURRENT No. 12340

From

List of papers remaining
of on W's table - Mar
And now brought on record

No	C No &c	Subject	Re
1.	11894 of 89	Alleged increase in the bulk of the Madras P. W. Code.	
2.	3864 of 91	CE's proposals to relegate into an appendix of the Code rules regarding conduct of public servants, receipt of complimentary addresses & other matters	256/98
3.	6832 of 91	E E's responsibility in connection with Accounts.	
4.	261 of 91; 1362 of 91; 10501 of 90; 12002 of 90	Proposals regarding ledgering & Accounts.	
5.	10312 of 90	Call from India for report of proposed change in the system of Appropriations.	
6.	1161 of 90	Payment of salary bills of the Presy: P. W. Workshops before audit.	
7.	389 of 89	Security from members of the dept with note by Mr Davidson	
8.	6182 of 91	Piece work agreements in Godavari Dt submitted for refce by the S. E. II Circle	

	&c	Subject	Remarks
	40 of 91	Views of EE's of Coimbatore & West Coast divisions with respect to proposals re draft contract forms.	3
10.	5399 of 90; 6317 of 90; 5072 of 91;	C's note on report of the P.W. Accounts Committee.	
11.	5778	Govt. of India.	

Note. - C No. [illegible] from S. of W. P. B. regarding the Wire [illegible] does not appear to be on the file. A careful search has been made.

17. III. 92

No. 956 W. d/ 23rd

PUBLIC W

1

2

PROCEEDINGS OF THE MADRAS GOVERNM

956/100

READ the follo

From the Ex. P.W. Accts. (A.E. No. 23 d/ 11. 1. 91) 89

" " S.E. II Circle (" " 560 K.S. d/ 6. VI. 91)

" " IV Circle (" " 614 W d/ 22. XI. 91)

Note by J. Davidson Esq. (" " d/ 9. 2. 91)

From the Govt. of India (" " 68 A.G. d/ 11. 5. 91)

Recorded.—

956/S 100 23rd

6-91

6-2-92
10-3-92
23-3-92

[illegible]
See [illegible]
955W

No. 956 Wd/23-3-