(1) பக்கங்களின் எண்ணிக்கை 58

(2) புதுக்கித் திருப்பிய நாள் 1/91

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணி. துறை

அரசாணை எண்.
~~மு. கோப்புத் தாள் எண்.~~ 1349(W)

அச்சகம்
பலவகை

நாள் : 18 . 5 . 1893 ~~198~~.

M.SP.

கவோ கண்டபடி கையாளவோ கூடாது

—18,006—15-6-87.

18th May 1893, No. 1349 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers:—

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

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

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

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

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

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

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

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

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

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

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

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

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

and I propose to review each of these points separately.

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

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

It should be remembered that "the first bill" was paid on 31st March 1891, while the "Revised" bill was not paid until 31st March 1892, or a year later. It should also be borne in mind that the necessity for a revised bill was not discovered by the sub-divisional office, but was pointed out to that office by the divisional office. The conclusions therefore are:—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1349/2

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(True Extract.)

Major, R.E.,
Under Secy. to Govt., P.W.D.

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

Exd. J. Moses.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated May, 18th.

Recd.

Encl

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

MAY.

Over-payment to a Piece-worker in Nellore division

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

1349/4.

The papers referred to in this note, connected with the case of Accountant Ranga Rao, are now with the Hon.

The subdivisional officer alluded to is Mr S. A. Subrahmanya Aiyar, Asst. Engr.

Two points appear to require consideration

(1) Whether any notice should be taken of the Subdivisional Officer's conduct in the particular transaction referred to in the correspondence.

2) Whether C's note should be communicated to all Supg. Engrs for the information & guidance of subdivisional officers generally.

For orders.

C

22/2/92

This can hardly be
disposed of [illegible] the
papers come back
from him

It is evident however
that in this case, the
S.D.O. performed his
duties in a perfunctory
manner, and he has
not been successful in
clearing himself of
responsibility for the
results of his negligence-
Some such instructions
as those indicated in
para 26 of the Exe. Engr's letter
seem to be needed -

I am not quite sure about
para 20-i. In the bill
under reference the
Certificate is signed by an
overseer - D. Narayanaswamy
Aiyar - and the S.D.O.'s
counter signature refers probably
to correctness of calculation
details - It might be difficult
for an S.D.O. to inspect every
work before making a payment,
tho' he should be so instructed as
soon after as possible. - The
S.D.O. can hardly be

expected to dodge from
one work to another
but should take each
work in a regular
sequence - such sequence
being determined by the
most expeditious manner
he can lay out his tours
so as to inspect all his
works - of course special
works would require
special inspections

1349/5

acw
23/12/93

It certainly is not
always possible for the
Sub Div.-Officer to inspect
a work before making
payment on it- but he
should not pay or order
payment unless the
Subordinate in whose ~~inspection~~
measurements of the work the bill is
based certifies that the
work has been properly performed -
inspection of every work
should be frequent.
Can the papers connected
with ~~Rampur~~ Horis
Case be sent to
the C.E.?

13

1849 M

~~1849~~
6

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

KEEP-WITH CURRENT No.

dated 189 .

GOVT. OF MADRAS. 1893. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 27th February 1893.

OFFICE NOTE No. 54 A

To

W.

C. No 1247 (Confidl

Overpayment of Rs.166-11-3 to a piece-worker in the Nellore Division.

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

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

3000—3-2-91.

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

(i) an excess payment in June I89I for sectioning;

(ii) a double payment in March I892 for all the work done by the piece-worker.

In connection with these, four separate issues are involved, viz

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

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

(c) neglect of the Sub-divisional office to quote, on the bill paid in June I89I, the reference to previous payment, resulting in an excess payment for sectioning (paras 6 to I2);

(d) neglect of the Sub-divisional office to mark the third bill as a "Revised" bill, resulting in a double payment of Rs. I68-II-3 (para 13 to I5);

(e) failure of the Sub divisional office to obtain a voucher for the last payment made on 3Ist. March I892 (paras I6 and I7);

and I propose to review each of these points separately.

(a) Neglect of the Sub-divisional officer to satisfy himself that the work charged for in the first bill had been satisfactorily performed before passing that bill for payment.

4. With regard to this, I quote the following from para 2 of the Executive Engineer's letter, No. 247 dated 24th. November I892:-

> " In revising the bill, the sub-divisional officer being apparently dissatisfied with the work, reduced the rate allowed in the first bill on 976·80 squares of sectioning from 0-I-0 to 0-0-6".

It should be remembered that "the first bill" was paid on 3Ist. March I89I, while the "revised" bill was not paid until 3Ist. March I892, or a year later . It should also be borne in mind that the necessity for a revised bill was not discovered by the sub-divisional office, but was pointed out to that office by the divisional office. The conclusions therefore are:-

i. that the bill was paid without proper examination of the work done, although -

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

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

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

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

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

(b) Failure of the Sub-divisional office to detect or challenge the excess charge for sectioning in the second bill.

5. It is abundantly clear from the correspondence, that the sub divisional office was fully aware that the amount withheld from the original contractor, for sectioning, was Rs.I70, and that this was all that was available for payment to the piece-worker who had undertaken to complete the work for that amount. It was therefore clearly the duty of that office to have challenged the excess

charge for sectioning contained in the second bill, and not to have passed the bill on for payment by the divisional office without a word of explanation, as it did.

(c) Neglect of the Sub-divisional office to quote on the bill paid in June I89I the reference to previous payment, resulting in an excess payment for sectioning.

6. The sub-divisional officer, however, repudiates all responsibility for payment of this excess charge, for at the part marked B. in his letter No. I59 dated 2Ist, May I892 to the Executive Engineer, he says -

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

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

8. Column 8 of the prescribed form for a piece-worker's bill provides only for work done during the month; and

therefore, unless column 4, "item No. of last voucher", is filled up, the Divisional office has nothing before it to lead to the supposition that any previous payment has been made on account.

9. I enclose (to be returned) the bill for June I89I on which the over-charge for sectioning was first admitted by the Divisional office; I trust Government will support me in the opinion that the sub-divisional office failed in its duty in not completing column 4, and in thus leading the divisional office to believe that the bill was self-contained, and one on which no previous payment had been made.

IO. In this instance, I have held Accountant A. Runga Row responsible for not having challenged the over-charge, notwithstanding this omission on the part of the Sub-divisional office, because the case was a special one and he was fully aware that the amount available for sectioning, under that particular estimate, was limited to Rs. I70 : the accountant's laxity, however, does not, in my opinion, release the Sub-divisional office from responsibility in the matter.

II. At the part marked D in the same letter the sub-divisional officer goes on to say -

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

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

I2. The Sub-divisional officer admits that "the bill was irregularly framed", but contends that "his own view of preparing the bill would have been out of place". I do not see what "his own views" on this subject had to do with it, for in paras 8 and 9 of this note I have shown (a) that the prescribed form of bill makes it incumbent on the officer submitting a bill to quote in column 4 the number of the item on which the last payment was made, and (b) that it was entirely owing to the neglect of the Sub-divisional office to give this information in the second bill that the excess payment for sectioning occurred.

(c) Neglect of the Sub-divisional office to mark the third bill as a "Revised" bill, resulting in a double payment of Rs. I66-II-3.

I3. At the part marked A in the sub

divisional officer's letter already quoted, he thus writes:-

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

So far from payment of the bill having been refused by the Divisional office, the first two bills were paid, one on 3Ist, March I89I, and the other on 6th, June I89I, before the over-charge for sectioning was discovered; and as payments in Sub-divisions are usually made through Sub-divisional officers, I cannot understand how this Sub-divisional officer was not aware of the fact that payment had already been made.

I4. At the part marked C in his letter, the Sub-divisional officer further throws off responsibility for the double payment in the following words:-

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

I however take it for granted that when an Executive Officer has occasion to furnish a "revised" estimate, or a "revised" completion report, he always writes the word upon the document itself; and if this is necessary on such documents, I submit that it is far more necessary

to mark a bill as a "revised" bill, in the same way as a duplicate of a bill is clearly marked "Duplicate", the object in each case being to prevent the possibility of double payment.

I5. If this precaution had been taken in the case under notice, the double payment could not have occurred without flagrant neglect in the Divisional office. There is always the risk of a "covering letter" being mislaid, or becoming detached from a bill, as appears to have been the case in the present instance; and it should therefore be clearly understood that any such remark should be prominently written on the document itself.

(d) Failure of the Sub-divisional office to obtain a voucher for the last payment, made on 3Ist. March I892.

I6. The only document that I can trace on the subject is a copy of a letter dated 7th. September I892 from the Delta Overseer to the Executive Engineer, in which it was stated that the piece-worker alleged that he had "sent the voucher through post". The interests of Government cannot be protected if payments are made in this lax way, and if disbursers do not take steps to obtain vouchers, at the time of payment, for all payments made by them.

I7. I have already been called to

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

I8. It may be remarked, in passing, that another point (marked E) in the Sub divisional officer's letter, which attracts notice, is the method suggested by him of recovering the amount of the excess payment. He writes "Perhaps if the party (i.e. the piece-worker) is very poor, a work may be given him."

I9. Now, the piece-worker must have known full well, when he received the cheque dated 3Ist, March I892 for Rs. I84, that he had been paid more than double the amount for which he had agreed to work; and for the Department to re-employ a man who had refused to refund a sum that had been overpaid to him would, I submit, set a bad example to other contractors and piece-workers.

20. The amount of this particular double payment is only Rs. I66-II-3, but most important principles are involved in the views apparently held by this Sub-divisional officer, as brought to notice in this correspondence; and I therefore consider it very desirable, in the interests of Government, that such instructions should be issued to the Department as will make Sub-divisional officers fully alive to their responsibilities in regard -

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11

6P

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

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

iii. to the compliance with all Code requirements in the preparation of bills, (paras 6 to I2);

iv. to the necessity of marking, on the bill itself the word "Revised" or "Duplicate", in order to prevent the possibility of double payment (paras I3 to I5); and

v. to the absolute necessity of obtaining a voucher for every payment, at the time of making a payment, as required by P.W.D. Code, chapter X, para 5I (paras I6 & I7).

C.

P. W. [illegible] No. 1656

Explanation, by the Gudur Sub-Division Officer with reference to the Examiner's Office Note No 974.C. dated 2-3-93.

1. Examiner's para 4, regarding "neglect of Sub-Division Officer to satisfy himself that the work charged for in the first bill had been satisfactorily performed before passing that bill for payment." With reference to this I beg to state that the retrenchment in the rate for sectioning earthwork, made in the last bill, was not for the unsatisfactory nature of the work executed and paid for in the first bill, but for giving effect to the condition, agreed to, that the cost of such sectioning was not to exceed a specified amount. It will appear, from the sequel, that from the insufficiency of information, usually recorded in Sub-division Offices, I was not able to discover the excess over the specified amount, before the Division Office called attention to it. The way in which, this procedure affected the pieceworker, needs explanation. Retrenching a rate, once paid, was not hard on the pieceworker in this case, because, he would not have incurred expenses in excess of what he knew he would get. There is no exact method of assessing value of sectioning earthwork. A perusal of the agreement with the pieceworker, enclosed in the correspondence, would make this clear; where, for descriptions of work

worded exactly alike, two rates are prescribed, one of which is double of the other. Besides, when a person is engaged to finish up the work of another, he is seldom content with a rate that his work is rigorously worth: the work being generally trifling, he expects an increased percentage of profit, especially, as the original contractor fails generally on account of some difficulty or other, that the last man has to get over; and the new man has also to reckon with his predecessor's ill will. In these circumstances therefore, as the pieceworker did his finishing up, as well as the original contractor should have done it, he — the pieceworker — was finally recommended payment, as agreed, of the amount withheld from the original contractor.

2. Although the retrenchment in rates was not for bad work previously passed inadvertently, I beg to draw attention to the matter of the responsibility involved in countersigning a bill rendered by a subordinate. It has been the universal practice of the department to pass subordinates' bills on for payment, reserving full power to revise the bill after check-measurement. In fact, such a procedure is implied in every line of the printed conditions of contract, contained

1849/13

in the book of forms. I never found this procedure leading to overpayment, as in all cases, the Sub Division Officer, from his knowledge of subordinates and contractors, was always in a position to use his discretion in passing bills. From this, & from his general idea of the quantity and quality of the work executed, ~~from~~ of the amount of money deposited by the contractor as security for this or for other works and of the amount of work (and this is often considerable) executed after the date of the bill under consideration, he is in a position to pass bills with or without any deduction. In my own practice, I have often had, after checking works, to disallow ~~large~~ large amounts from bills, as rendered by subordinates; but in no case did I find the amounts recommended to be withheld from previous bills and other amounts due to contractors, exceeded by the amount of such disallowances. The cases, where the exercise of discretion, as above said, on the part of Sub-Division Officers, in recommending deductions from bills, may prove insufficient to protect Government from loss, must be cases, where the subordinate is guilty of gross fraud in preparing bills. In each such case, perhaps never to happen, the subordinate will be dealt with.

3. Examiner's para 5. "Failure of the Sub-Division Office to detect or challenge the excess charge for Sectioning in the second bill." With reference to this, I beg to state, there was no record whatever, kept in Sub-Division Offices, shewing the state of Contractors' and pieceworkers' accounts. According to the practice in force a year ago, the accounts for which Sub-Division officers were responsible to the Executive Engineer, were (1) transactions in Stock and materials at site (2) transactions in tools and plant, and (3) approximate value of the progress on works, to enable the Executive Engineer to fill up his reports to Superior Authority. In all account matters therefore, the initiative ~~had~~ ~~therefore~~ was necessarily to be taken from the Division Office; measurement books, of course, were with subordinates and were not sent to the Sub-Division Office with each bill, so as to enable that office to check the bill with previous transactions before passing it on for payment. I ~~remember~~ remember having attempted to improve matters a little, by keeping a copy of bills submitted or of measurement sheets submitted; but the attempt was disapproved, as causing an unnecessary expenditure of paper and as likely to lead to fraudulent use of such unauthorized documents for double payments.

4. Examiner's paras 6–12. "Neglect of the Sub-Division Office, to quote on the bill paid in June 91, the reference to previous payment, resulting in an excess payment for Sectioning." With reference to this matter, I beg to bring to notice that no intimation of any payment was ever given to the Sub-Division Office. Less than a dozen cheques drawn in favor of Contractors were sent to me for payment, in the three years I had charge of the Condre Sub-Division. A number of cheques were also sent to subordinates direct, for payment to contractors. In the great majority of cases, cheques were paid away from the Division Office. Column 4 of the form of piecework bill requires "items No. of last voucher" not reference to the last bill to be given. The Sub-Division Office could not have filled up Column 4 as it could be done only by the Office that paid the last bill — the Division Office, — from information contained nowhere else than in its own Cashbook. Even if Column 4 required reference to the last bill and not to "last voucher" to be given and if the Sub-Division clerk failed to fill it up, even then, I submit, it would be hard to make the Sub-Division clerk responsible for the overpayment. An omission to fill a Column is far too remote a cause for the overpayment. I beg that the Chief Engineer will be pleased to note the distinction between the sense of responsibility under which a clerk renders a bill to a Superior

Office, where it is to be checked, and the far
heavier sense of responsibility under which a bill should
be checked for immediate payment. In the case of omissions
it is for the paying office to return the bill for their
being supplied. The Sub-Division clerk would, in the
case supposed, no doubt, come in for a share of the
blame for overpayment, but in any case, where blame
attaches to several persons, it is the last defaulter in
point of time, that must make good loss occasioned,
to the extent that each could, by the performance of With
ordinary duty, have averted the loss.
regard to the Examiner's para 11, I beg to state that from
the practice in force, described above, Sub-Division
Officers had no means of control over expenditure on
works. As the system is no longer in force nothing more
With reference to the
need be said about it.
Examiner's para 12, I beg to state that my words quoted
alluded to the many objections, received from the Division
Office at the time concerned, against the way bills
were framed for submission. I understood from such
objections that my interpretation of rules did not find
acceptance at the Division Office. I had, of course,
no views to urge from my place against rules laid
down, but in the interpretation of rules, difference of opinion
arose. Several instances rise to memory, but I will

mention only one. I thought that in bills submitted
to the Division Office, nothing should be left in pencil,
not certainly figures and totals. But for some considerable
time, the Division Office held and were enforcing a
contrary view. So long as the details of the duties and
powers of Sub-Division Officers are not codified and even
I should think, after such codification, it would be
unseemly for a junior officer to stickle to rules and
object to carry out positive departmental orders, though
they may not agree with his idea of the rules.

5. Examiner's paras 13–15. "Neglect of the Sub-
Division Office to mark the third as a revised bill, re-
sulting in a double payment of Rs 166-11-3." The very
fact that I considered the second bill was refused
payment, shows that its having been paid was
unknown to me. Payments were not, as already stated,
made through the Sub-Division Office. With
reference to the Examiner's para 14, I beg to bring to notice
the distinction between a form of revised estimate and a form
of bill. In the former the word "revised" is printed and
there is no possibility of an omission to mark it as a
revised document. There is no printed form of a "revised"
bill and an omission to mark it as such is quite
possible. It is now evident to me, after the occurrence,
that a covering letter may be mislaid and an overpayment
may result; but when making the bill and writing the

Covering letter, the ~~thought~~ did not occur to me, that the latter would disappear.

6. Examiner's paras 18 & 19. When I wrote my recommendation to give the pieceworker more work to enable him to refund the overpayment, I had no idea of the moral delinquency involved in the transaction. Not unreasonably, I thought it might be only inability to repay, owing to poverty and in such a case, there was no harm in giving fresh work. My Superior Officers approved of the proposal, but after enquiring of the pieceworker, the real character of the man revealed itself.

7. Finally with regard to the matters respecting which, the Examiner seeks to fix responsibility on Sub-Division Officers, by special ruling, I beg to state that his first suggestion involves a revolutionary change in the practice of the Department. Inspection of work, for purposes of passing a bill, always means a remeasurement of the Subordinate's measurement. If this inspection were to be made prior to payment of every bill, (instead of ~~each~~ as now, ~~of~~ prior to payment of every final bill, ~~as now~~ when the whole work done is remeasured) Sub-Division Officers will have every month to get through their own work and the work of all their Subordinates put together. In the Accounts branch, it is only final bills that are subjected to detailed check: intermediate bills are

not checked in detail apparently. If this is right, there is greater reason for Executive Officers passing intermediate bills without inspection; because, Executive Officers could always tell, from previous inspections and from reports, whether the amount of a particular bill ~~truly~~ truly represents work done; they have also other guides, discussed in detail already, to enable them to recommend payment with or without a deduction. Under the arrangement, contemplated by the Examiner, Assistant Engineers will not be available to investigate and report on projects — which is their first and distinctive duty. All their time will be taken up in measuring works, and all proposals and estimates submitted ~~as~~ will be hastily and ill considered in the extreme. This sacrifice is far too heavy to make. Nay, an advantage, even from accounts point of view would be lost. Suppose a long line of embankment and the Sub-Division Officer checks the earthwork pits every time a bill is made. There is the danger of his not distinguishing and excluding pits already measured, unless indeed, he measures every time all the pits dug up to date, a procedure which even Subordinates do not adopt. Then again, the measure proposed, involves a distrust of upper subordinates, which past experience exhibits as unmerited and future policy, in the interest of the increasing efficiency of the upper subordinate service, forbids as inexpedient.

There is one other point which is worthy of the Chief Engineer's notice and that is the physical impossibility to so arrange a month's work, for any Sub Division officer to be able to inspect every work, bills on which are submitted for payment. In an ordinary Sub. Division of average size and importance, it is not safe to calculate that any station can be visited oftener than once in two months. Important and difficult works will, of course, be more frequently inspected. But for purposes of passing bills, apart from any purpose of urging on and superintending execution, more frequent inspections can not be reckoned on. ~~Specl~~ Special circumstances, such as floods in rivers to be crossed, protracted presence at sites of accidents to be attended to or at sites of works proposed for investigation, will certainly render it impossible to inspect the comparatively unimportant works, even so frequently as once in two months. It is not right in such cases to postpone payment, which must inevitably stop further progress on the work, while perhaps the season for execution passes away. With regard to the Examiner's other suggestions, the changes in Sub Division accounts, introduced by recent rules of Government, place in the hands of Sub. Division

Officers complete control over expenditure on works. In my own office at present, the unit of account is what I call a works file, which consists of ~~a copy~~ copies of the estimate, the agreement with the contractor or piece worker, all paid vouchers and works abstracts rendered to the Executive Engineer. No payment whatever is made without a comparison with this file, of the bill, personally by me; so that whether expressly laid down or not, responsibility for excess payments will in future rest solely with Sub. Division Officers, no matter how incorrectly bills are submitted by subordinates; provided only that the bills contain no exaggerated statement, by subordinates, of work actually done.

Kandukur Sub Division Office
Kavali. 21. March 1893.

Lakshmanayya
Assistant Engineer
lately in charge of Gudur Sub Divisi

14 APR 1893
P. W. ACCOUNTS

EX. ENGINEER'S OFFICE
R. No 4/26
22 MAR 93
P.W.D.
NELLORE DIVISION.

OW 5.+2/3365 (53
3.11.3

No. 422

EXECUTIVE ENGINEER'S OFFICE.

1349/18

30 March 1893.

From,

H. H. O. Connell Esquire,
Executive Engineer,
Nellore Division.

Enc: 2

To,

The Superintending Engineer
II Circle.

Sir,

With reference to your endorsement No 732 A.L. / 7.3.93 on Chief Engineers Memorandum No 974 C / 2.3.93 (herewith returned) I have the honor to forward herewith Mr Subramanya Iyer's explanation, with the following observations.

2 Neglect of Sub-Divisional Officer to Satisfy himself that the work charged for in the first bill had been satisfactorily performed before passing that bill for payment.

The Sub-Divisional Officer passed this bill on the certificate of the Subordinates (Peramrazu Naidu — Delta Supdt). This was not a final bill and as explained it is a physical impossibility to check measure and pass all intermediate bills.

The reduction was not made because the work executed was unsatisfactory, but because the cost of the quantity executed was more than Rs 170 the amount promised to the piece-worker.
HWJr.

Final bills only are checked and passed by Sub-Divisional Officer.] [illegible]

3 Failure of the Sub Divisional Officer. to deduct or challenge the excess charge for sectioning in the second bill.—

The second bill was made out by Temporary Overseer Narayanasamy Iyer. On the measurement sheet which accompanied the bill, the Sub-Divisional Officer remarks "work inspected may be paid in full". No reference is made on the measurement sheet to previous measurements. The Sub Divisional Officer passed this bill on without any remark except the above quoted one. As he inspected the work for final payment the Sub-Divisional Officer ~~must~~ ought also have inspected and passed the work shown in the 1st bill. He must have known from the measurements sent in with the 2nd bill that those of 1st bill were not mentioned in it. and it was always the rule that the total work done with deductions of previous work should be shown on the final measurement sheet. The only conclusion one can come to is that the Sub-Divisional Officer never measured the work shown in the first bill at all. otherwise he must have

1349/19 2

seen at once that there would be an excess charge without the aid of any records beyond the measurement books. This neglect to mention previous measurements would lead the office to think the bill self contained.

4 Neglect of Sub-Divisional Officer to quote on bill paid in June 1891 the reference to previous payment resulting in an excess payment for sectioning.

The Sub-Divisional Officer here takes shelter under the new rules and says that he had no record of previous payment. I acknowledge that previous payment used to be deducted in the Division Office but as stated above if the Sub-Divisional Officer had completed his measurement sheet instead of sending it on without any reference to previous measurements this excess payment would have been avoided.

5 Neglect of Sub-Divisional officer to mark the third bill as a revised bill resulting in a double payment of Rs166-11-3.—

There is one point in connection with the revised bill which I think has been hitherto omitted. All the previous bills paid, with the measurements sheets were sent to Sub-Divisional Officer for guidance in framing the revised bill on 11th November 1891. There is no reason why the revised bill should not have been sent in before the end of November 1891 instead of being kept and sent in at the end of March 1892. I don't see how the Sub-Divisional Officer can shirk the responsibility for this great delay which [illegible] to the excess payment.

Failure of Sub-Divisional Officer to obtain a voucher for the last payment made on 31st March 1892.

The Sub-Divisional Officer is not to blame for this. The Cheque drawn on 31st March 1892 was posted to the address of the pieceworker in accordance with para 1744 A of the Madras Code — which was then in force. This is the only case in which a voucher for the [illegible] sent [illegible] not been received back.

The man stated that he had sent the voucher through the post but it never reached the Division office — The Examiner has I think ~~criticised~~ criticized the whole matter from the point of view of Government of India Code and has made no allowance for the fact that work was then being carried on under the Madras Code.

1349/20

The Sub-Divisional Officer has I think attempted to shelter himself by making use of both Codes as they suited his case. From the Sub-Divisional Officer's explanation it would appear that he wishes to make out that he never knew in the Sub-Division Office what payments had been made. He omits to mention that, he was supplied every month with a statement showing the expenditure on each individual work in his Sub-Division, so as to guide him in expending his grants.

I have the honor to be
Sir
Your most obedient Servant

Hugh. O [illegible]
Executive Engineer
Nellore Division

P.T.O

No 24 NL dated 2nd / recd 6th } April 18

Enclo- One
Ex. Engr. Sub Dn.
Offr's Expla-
nation

Forwarded to the Chief Engineer in reply to his Memorandum No. 97 dated 2nd March 1893 –

2 I consider the Ex Engineer's explanation is reasonable; and in regard to his opinion about the Sub-Divl Officer's action, I think it also is reasonable, and agree with it –

L. W. Mactire
Supdg Engineer
2/4/93

P. W. D.

P. W. CURRENT No. 3365

3645/93

From,
The Executive Engineer
Nellore Division.

EXAMINER P. W. ACCOUNTS
14 APR 93
530 C

Papers 14/4

To,
The Supdg: Engineer
2 Circle

No 1705 dd/12-April 1893

To E

For favour of any further remarks you may wish to offer

Dated 30 } March 1893.
Despatched }
Received } 8-4-93

HW 11-4-93

No. 422

Enclosures. ~~8~~ 2 / 1

Subject.

Overpayment of Rs.166-11-3 to a piece worker — Forwards explanation of Mr. S.A. [illegible] Jr. with the Executive Engineer's observations regarding —

— Return in endorsement without 24 NL 2 6-4-93

[S. R. V. Press, ~~[illegible]~~

Keep-with Current No.
dated 189 .

1349/22

Genl. Acct

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

EXAMINER, P. W. ACCOUNTS.

Madras, 15 April . 1893.

Office Note No. 1250-C

To
W.

Overpayment of Rs.166-11-3 to a piece worker in the Nellore Division.

Your No.1705 dated 12th.April 1893.

I do not think it necessary for me to offer any detailed remarks with reference to the lengthy explanation furnished by the Sub-divisional officer when the Executive Engineer has expressed himself plainly on each of the points under notice. I therefore propose to confine this writing, as far as possible to a quotation of that officer's remarks.

(a) Neglect of the Sub-divisional officer to satisfy himself that the work charged for in the first bill had been satisfactorily performed, before passing that bill for payment.

2. Para 4 of my previous note was written on the strength of the following statement in para 2 of the Executive Engineer's letter, No.247 of 24th.

3000—2-2-91.

November 1892:-

> " In revising the bill, the Sub-divisional officer being apparently dissatisfied with the work reduced the rate allowed in the first bill, on 976. 80 squares of sectioning, from 0.1.0 to 0.0.6."

The Sub-divisional officer now states that the "retrenchment" was not made for unsatisfactory work, "but for giving effect to the condition that the cost of such sectioning was not to exceed a specified amount;" and this has been endorsed by the Superintending Engineer's marginal note on the first page of the Executive Engineer's letter; but I submit that by no reasonable construction of the Executive Engineer's assertion, quoted above, could I have arrived at this conclusion. And I may add that the present explanation of the "retrenchment" is not in accord with the statement of late Accountant A.Runga Row, as given in para 5 of his letter dated 31st.May 1892. It was there stated that when the Divisional office called upon the Sub-divisional officer for an explanation of the excess charge for sectioning, that officer replied (in his No.1257 dated 25th.September 1891) that the piece-worker "had to do more work" than was originally required. If such was the case, the reduction in rate by one-half the original rate, in order to keep the total charge down to the money limit that was available, was

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Jour Acct

1349/23

scarcely an equitable arrangement. At any rate the explanation furnished in September 1891 and that now offered, appear to call for reconcilement.

(b) Failure of the Sub-divisional office to detect or challenge the excess charge for sectioning in the second bill.

3. The whole of the Executive Engineer's para 3 is condemnatory of the Sub-divisional officer's explanation, but I here draw attention to only the last portion of it.

> " The only conclusion one can come to is the Sub-divisional officer never measured the work shown in the first bill at all. Otherwise he must have seen at once that there would be an excess charge, without the aid of any records beyond the measurement book."

(c) Neglect of the Sub-divisional office to quote, on the bill paid in June 1891, the reference to previous payment, resulting in an excess payment for sectioning.

4. I do not understand the difference in the Sub-divisional officers par 4 between the words last "bill" & last "voucher". To my mind they represent on and the same piece of paper. Nor do I admit the equity of his contention that when loss arises through neglect on the part of several persons, "it is the last

defaulters, in point of time, that must make good loss occasioned." In other words, the Sub-divisional officer again endeavours to throw the entire blame for the overpayment on the divisional office.

5. With reference to this point, the Executive Engineer's para 4 is conclusive, where he says:-

> " As stated above, if the Sub-divisional officer had completed his measurement sheet, instead of sending it on without any reference to previous measurements, this excess payment would have been avoided".

(d) Neglect of the Sub-divisional office to mark the third bill as a "R^e^vised "bill, resulting in a double payment of Rs.I66-II-3.

6. The Sub-divisional officer's plea (para 5 of his letter) that there is no rule in the Code under which it is necessary to distinguish a revised bill by prominently writing the word "Revised" upon it, has no weight; for ordinary business prudence would suggest that without this precaution there would be every probability of the bill being paid a second time.. There ~~is~~ was no need for special legislation on such a point.

7. In this connection I would invite

1349/24

attention to the whole of the Executive Engineer's para 5, from which I extract only the following passage:-

> " There is no reason why the revised bill should not have been sent in before the end of November I89I, instead of being kept and sent in at the end of March I892. I don't see how the Sub-divisional officer can shirk the responsibility for this great delay which I think led to the excess payment."

8. And, as bearing on the whole case I would refer to the last para of the Executive Engineer's letter, from which I repeat the following:-

> " From the Sub-divisional officer's explanation it would appear that he wishes to make out that he never knew in the Sub-divisional office what payments had been made. He omits to mention that he was supplied every month with a statement showing the expenditure on each individual work in his Sub-division, so as to guide him in expending his grants."

9. In all the remarks of the Executive Engineer upon this case, the Superintending Engineer has expressed his concurrence (vide his No.24 N.L. dated 2nd.April I893); and it only remains for me to add that the Madras Code (vide paras I367, I8I7, I8I8, I824 and I864) was as stringent in its rules with regard to the measurement of work before

P. W. C[illegible] No. 3643

payment, and to frequent measurement & prompt payment, as the Government of India Code is.

10. The enclosures received with your office note under reply are herewith returned.

No 3837 W d/ 5. 11. 92.
- 37 W d/ 11. 1. 93
- [illegible] W d/ 20. 3. 93
- 974 C d/ 21. 3. 93
- 1134 W d/ 24. 4. 93
- 1705 C d/ 2. 4. 93

[illegible] 15/4

Enc 62
Recd 17.4.93

O.S. 119 [illegible]
M 2-5
[illegible] 13/5

0/25/4
0/6/5
D 18.5.93

Cons 3643

[illegible] refer [illegible] 349

Del

These papers relate to the share of responsibility attached to Mr S.A. Subrahmanya Aiyar, Asst. Engr., lately in charge of the Eastern Sub Divn, Nellore division, in connection with the overpayment to a piece worker of Rs 166-11-3, for which [illegible] Accountant Ranga Row was dismissed.

The facts connected with the overpayment are given concisely in the Supdg Engr's letter No 559 N.L. d/ 10.12.92.

The first explanation given by the sub divisional officer is contained in his letter No 159 d/ 21.5.92.

His share of responsibility in the matter is discussed in the Supr's note No 54A d/ 21.2.93, in which various acts of negligence on the part of Mr Subrahmanya sign are brought [illegible]

The ~~[illegible]~~ Divisional Officer replies at length to the Examiner's Strictures in a memo of 21.3.93. This memo is reviewed [illegible] of letter No. 22 of 30-3-93 from the Ex. Engr. [illegible] who practically confirms the conclusions arrived at by the Exr, except on the one point of failure to obtain a voucher from the piece worker for the final payment of Rs. 184, the charge for this amount having been posted to the piece worker from the Divisional Office. The Supdg. Engr. agrees with the results.

The Exr's final remarks on the whole case are contained in his No. 1256 C of 15-4-93 – two main issues are [illegible] which orders of Govt. are required –

(1) As to what action should be taken as the Sub-Engineer's action in the matter

1349
26

(2) As to the instructions to be issued for general guidance in the Dept with reference to Examiner's office note No. 521 A of 21. 2-93, para 22 –

You have already noted on these two points provisionally, pending final disposal of the case against Accountant Rungarow, – vide slip attached to memo. No. 974 C of 2.3.93 –

The overpayment of Rs 166-11-3 was first ordered to be recovered from A. Runga Row (G.O. No. 87 W of 11-1-1893), but as the accountant was afterwards dismissed, the Govt. decided that recovery should be waived unless money was due by Govt. to the man (G.O. No. 1134 W of 24 April 1893)

For orders.

[illegible] the heavy field
note - the [illegible] with the
connection [illegible]
of the [illegible])
[illegible] has been
Row [illegible] at Madras, [illegible]
proper accounting for the
disposal of the [illegible]
[illegible] as sent to
question
[illegible]
[illegible]
[illegible]
for orders -
As stated in letter
to Memo. 974 C. d/ 2-3-93
Mr. [illegible]
appear in this
connection failed in
[illegible] with
the [illegible] statements
[illegible] with
preparation of the
bills —
It is a question
what notice
should be taken
of his action

with reference
to para 20 of
Estd. note 54 A -
perhaps that
note had better
be printed &
circulated with
an order that
the responsibilities
of S.D.Os with
reference to the
preparation &
disposal of bills
as detailed in
para 20 of the
Estd. note should
receive their
careful attention

what notice can be taken of the S.D.O's conduct. Perhaps the papers might be again to the S.E. with a note to the effect that the S.D.O's explanation cannot be considered satisfactory.

DWS
1-5-93

I think it will meet the circs of the case if the S.D.O is reprimanded by this office [illegible] for his neglect of duty in this matter.

G.O. rather should be printed & circulated with remarks as suggested.

1-5-93

Genl.
Acct

PUBLIC WORKS DEPARTMENT.

No 1349 W d/ 18. May 1893.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

1349
28

READ the following

Office Note from the Examiner P. W. Accounts	(H.E. No. 54 A d/ 21 Febry 93)
Endt. by the Suptg. Engineer II circle on letter from the Executive Engineer Nellore Division No. 422 d/ 30. March 1893.	(H.E. No. 24 N.2 d/ 2. April 93)
Office note from the Exar: P. W. Accounts	(" No. 1256 C d/ 15. April 93)

Note for the Hon. The sub-divisional officer, Mr. S.A. Subrahmanya Aiyar is being separately censured by the Chief Engr. for his share in this matter.

15 May

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

2. With regard to clause (1) of para 2

P10—800-23-3-93.

it is observed that it may not always be possible for a Sub divisional officer himself to inspect a work before making any payment on it, but in such cases he should not pay or order payment unless the subordinate on whose measurements or inspection of the work the bill is based, certifies that the work has been properly performed, and inspection of every work should be as frequent as possible

J H
9.5.93

8.5.93

Salaries [illegible] offic
responsibilities [illegible]
respect to [illegible]
of payment [illegible]

DESPATCHED
31 MAY 93

19/

Suptg: Engineers
C. A. to Govt.
S. of Works. P. Project
Examiner, P. W. Accts
with one bill

C.W. No. 3643

Govt. of (1893) Madras.
PUBLIC WORKS.

1573

Dated

Recd. Encl.

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

Overpayment to a
pieceworker
~~pieceworker~~ in
Nellore Dn

3

Orders on cover
in connection with
a certain — and
the responsibilities of
subdivisional officers
with respect to the
preparation and
payment of bills

220
220
5/14

2.C. 19/5
S 19/5