

9TH MAY 1894, No. 840 L., LOCAL AND MUNICIPAL.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—again the following papers:—

G.O., dated 24th June 1890, No. 1575 L., Local and Municipal. *not used.*

ABSTRACT.—Substituting, with remarks, a rule for No. 61 of the Local Fund Public Works rules issued in G.O., dated 29th June 1887, No. 1231 L.

G.O., dated 31st August 1892, No. 1997 L., Local and Municipal. *vide serial No. 4574 C 21-10-92*

ABSTRACT.—Recording, with remarks, report on the inspection of the Local Fund accounts of the Ganjam district for the period extending from November 1890 to October 1891.

G.O., dated 18th October 1892, No. 2414 L., Local and Municipal. *vide serial No. 4574 C 21-10-92*

ABSTRACT.—Concurring in, and communicating to the President, District Board, Ganjam, the remarks and suggestions of the Accountant-General in connection with the explanations of the President on the Inspection report for 1890-91 and referring to the Public Works Department certain questions regarding the cost of works, &c.

G.O., dated 23rd December 1892, No. 3030 L., Local and Municipal. *not used*

ABSTRACT.—Communicating to the Accountant-General, with remarks, Government Order, Public Works Department, forwarding the remarks of the Examiner of Public Works Accounts in connection with the entertainment of work establishments.

G.O., dated 15th March 1893, No. 568 L., Local and Municipal. *vide serial No. 1330 C 20/6/93*

ABSTRACT.—Referring to the Public Works Department Accountant-General's letter in connection with the entertainment of work establishments referred to in G.O., dated 23rd December 1892, No. 3030 L.

G.O., dated 19th April 1893, No. 865 L., Local and Municipal. *not used*

ABSTRACT.—Sanctioning, with remarks, certain changes in the audit procedure with a view to its simplification.

G.O., dated 31st May 1893, No. 1197 L., Local and Municipal.

ABSTRACT.—Passing orders on the remarks of the Accountant-General on certain points raised in the report on the inspection of the Local Fund accounts of the Gódvári district from March 1891 to March 1892.

READ—also the following paper:—

From T. W. RAWLINS, Esq., Accountant-General to the Government of Madras, to the Chief Secretary to Government, dated 13th February 1894, No. L.F.D.-592.

In continuation of my letter No. L.F.D.-763, dated the 15th March 1893, and in compliance with G.O., Mis. No. 3030 L., dated the 23rd December 1892, I have the honour to submit the following report on the simplification of the Local Fund Engineer's accounts and procedure in the directions indicated in the note of the Examiner of Public Works Accounts forwarded to me with the order above quoted.

2. As stated in my letter of 15th March, the replies from the Presidents of District Boards to my references to them on the subject have been coming in very slowly; and, indeed, the last of them have been received while this report has been under preparation. In the attached statement will be found an abstract of their opinions on the points referred to them. The President, Bellary District Board, proposes sending his opinions next month.

3. In regard to the first question, viz., whether the pay of maistries may not be excluded from nominal muster rolls and billed for separately, the works on which they have been employed being debited with the charge; it will be seen that twelve are in favour of, and three against, the change, while five approve of it partially. Those against it consider that the check over such expenditure would be insufficient if it were removed from nominal muster rolls and entered in acquittance rolls or establishment bills.

4. It appears to me that the whole question rests upon whether the rates for work, as shown in the schedule of rates for each district, allow for the cost of supervision or not. If it has not, the pay of the maistry supervising a work should not be included in the calculation of the cost of the work for comparison with its value as deduced from the schedule of rates; if it has, either the maistry's pay should be included, or the rates should be revised so as to exclude the cost of supervision and to show only the rates at which contractors would be prepared to take up similar work.

I myself incline to the latter alternative, but would leave the matter optional with the Presidents of District Boards. To avoid misconception, it may be necessary to repeat the remark made in my letter No. L.F.D.-763, dated the 15th March 1893, that by the "cost of supervision" I mean the cost of employing maistries for general purposes [see Local Fund Public Works Rule 52] whose pay is chargeable to "petty supervision" and not to those employed on "subordinate supervision" whose pay the rates of the various descriptions of work are intended to cover [see Chapter VII., paragraph 19, and Chapter IX., paragraph 15 of the India Public Works Code] and whose employment ceases on completion of the work on which they are engaged.

5. In regard to the second question, viz., whether nominal muster rolls may be retained in the Engineer's office, subject to check only by the inspecting officers, the majority of the Presidents, viz., eleven against ten are distinctly against such a measure and I agree with them. The inspecting staff at present examine in detail the vouchers of only two months out of twelve and such a test taken alone seems clearly insufficient for nominal muster rolls. The President, Tinnevely, proposes that they should be

retained in the Engineer's office, but that the audit clerk should be made to check them half-yearly; such an arrangement would only unnecessarily throw the audit work into arrears.

6. In regard to the third question, viz., whether audit of major works by sub-heads may be abolished as well as work vouchers in the case of works appearing in the works register, twelve Presidents are against the abolition of audit by sub-heads and eight in favour of it, while twelve are in favour of the abolition of work vouchers and six against it, the views of the remaining two not being clearly ascertainable. It appears to me that the matter of the abolition of work vouchers might be left optional with the Presidents of District Boards on condition that in districts where work vouchers are abolished, the Audit department will be given ready access to the works register. As regards the abolition of audit of major works by sub-heads, it should be allowed, I think, only in districts where the Presidents in their capacity as Superintending Engineers for Local Fund works [see G.O., No. 1709, Financial, dated the 13th September 1881] are prepared to themselves take up the scrutiny of expenditure under sub-heads of the major works (see Chapter III., paragraph 43 of the India Public Works Code).

7. It will be noticed that several Presidents recommend the raising of the maximum limit for minor works, i.e., for works the expenditure on which need not be audited in detail of sub-heads which at present stands at Rs. 300. On this point I have already submitted my views in the latter part of paragraph 9 of my letter No. 705, L.F.D., dated the 2nd March 1893.

ENCLOSURE.

Points referred to Presidents, District Boards, for opinion in Circular No. 2, dated the 21st January 1893.

District.	Whether the pay of the maistries may not be excluded from nominal rolls and billed for separately, the works on which they have been employed being debited with the charge.		Whether nominal muster rolls may be retained in the Engineer's office subject to check only by the inspecting officers.		Whether audit by sub-heads of major works may be abolished as well as work vouchers in the case of works appearing in the works register.	
	Yes or no.	Reasons assigned or suggestions made.	Yes or no.	Reasons assigned or suggestions made.	Yes or no.	Reasons assigned or suggestions made.
1. Ganjām ..	..	Engineer is of opinion that in the case of maintenance works, the pay of maistries should be in nominal muster rolls, but in the case of original works and special repairs, acquittance rolls are preferred to establishment pay bills.	No ..	(No reasons)	No ..	(No reasons).
2. Vizagapatam ..	Yes ..	May be drawn on establishment bills and the comparison of the work turned out is waste of time.	Yes ..	(No reasons)	Yes ..	The payment vouchers being forwarded with a covering list can be easily checked by the audit clerk monthly direct with the work register maintained in the Local Fund Engineer's office. For minor works, i.e., for works the expenditure on which need not be audited by sub-heads, the maximum might be raised to Rs. 1,000.

Points referred to Presidents, District Boards, for opinion in Circular No. 2, dated the 21st January 1893.

District.	Whether the pay of the maistries may not be excluded from nominal rolls and billed for separately, the works on which they have been employed being debited with the charge.		Whether nominal muster rolls may be retained in the Engineer's office subject to check only by the Inspecting officers.		Whether audit by sub-heads of major works may be abolished as well as work vouchers in the case of works appearing in the works register.	
	Yes or no.	Reasons assigned or suggestions made.	Yes or no.	Reasons assigned or suggestions made.	Yes or no.	Reasons assigned or suggestions made.
3. Górávari ..	Yes ..	(No reasons) ..	Yes ..	(No reasons) ..	No ..	(1) Audit by sub-heads should not be entirely abolished but limited to Rs. 1,000 and over. (2) Work vouchers may be abolished.
4. Kistna ..	Yes ..	(No reasons) ..	Yes ..	(No reasons) ..	Yes ..	(No reasons).
5. Nellore ..	Yes ..	Suggests also that a memo. of allotment and expenditure be given at foot of the separate bill for maistry's pay.	Yes ..	The Engineer's office being close at hand to consult.	No ..	Impairs the efficiency of Local Fund Public Works accounting.
6. Cuddapah ..	No ..	Increase of labour both for account and audit purposes and difficulty in tracing out the nominal rolls to which payments appertain and in comparing the value of work done if payments were made on separate vouchers.	No ..	The non-submission of nominal rolls would increase the work of Assistant Inspectors of Local Fund Accounts and tend to promote fraud and accidents by subordinates.	No ..	States that the limit of Rs. 1,000 laid down in old rules may be retained without any change since there will be rarely any work costing more than Rs. 5,000 to recommend that limit as suggested by the Local Fund Engineer.
7. Anantapur ..	No ..	The check is unsatisfactory.	Yes ..	The changes will be very advantageous.	Yes ..	The changes will be very advantageous.
8. Kurnool ..	Yes ..	(No reasons) ..	Yes ..	(No reasons) ..	Yes ..	(No reasons).
9. Chingleput ..	..	Suggests that pay of maistries may be billed for separately in the case of contract works but should be included in nominal muster rolls in case of works carried out departmentally.	No ..	Nominal rolls should be submitted to the Audit office for examination and record.	Yes ..	(No reasons).
10. North Arcot ..	Yes ..	(No reasons) ..	No ..	The nominal muster rolls are the only vouchers for expenditure on account of departmental labour. They should be submitted to the audit office in the case of new works and special repairs where expenditure by sub-heads has to be checked with reference to provision in the estimate.	No ..	Audit by sub-heads in the case of maintenance not necessary as deviations are permissible; but in the case of original and special repairs it is necessary; also suggests that supervision and sundries should be shown separately.
11. South Arcot ..	Yes ..	Attaches a form suggested by the Treasury Deputy Collector for drawing the pay of maistries and observes that the maistries in the district supervise not only the work of the mile coolies but also that of contractors, and that the system of employing maistries on general works is not in vogue.	Yes ..	(No reasons) ..	No ..	Suggests that the limit may be raised from Rs. 300 to Rs. 1,000 for audit by sub-heads that the work vouchers be abolished; and that the register of works may be used for audit by sub-heads.

Points referred to Presidents, District Boards, for opinion in Circular No. 2, dated the 21st January 1893.

District.	Whether the pay of the maistries may not be excluded from nominal rolls and billed for separately, the works on which they have been employed being debited with the charge.		Whether nominal muster rolls may be retained in the Engineer's office subject to check only by the Inspecting officers.		Whether audit by sub-heads of major works may be abolished as well as work vouchers in the case of works appearing in the works register.	
	Yes or no.	Reasons assigned or suggestions made.	Yes or No.	Reasons assigned or suggestions made.	Yes or no.	Reasons assigned or suggestions made.
12. Tanjore ..	..	States that the pay bills of maistries employed on metalled roads are prepared separately, while that of the maistries employed on earth roads is included in the rates paid for the work done and shown in the muster rolls. Hence no change is necessary.	No ..	Should be submitted to Audit office for production at audit and inspections and the change in the system would produce no appreciable saving of labour in the Engineer's office.	No ..	Suggests the limit to be raised to Rs. 3,000 and over for all new works and special repairs for audit by sub-heads. (2) Observes also that since work abstracts for "maintenance works" have been abolished (<i>vide</i> G.O., dated 30th November 1892, No. 2791 L., Mis.), it is implied that work vouchers for them have also been abolished.
13. Trichinopoly ..	No ..	The practice of including the maistries' pay in nominal muster rolls is convenient and affords facility for comparison of value of work done.	Yes ..	The scrutiny exercised by the overseers and Engineers and Engineer's officers supplemented by annual test audit is sufficient.	Yes ..	States that the change proposed is on the whole desirable, but if audit by sub-heads is retained it would be better to limit it to works of Rs. 1,000 and over.
14. Madura ..	Yes ..	Suggests the adoption of the method recommended in L.F.D. No. 339, dated the 6th September 1892, embodied in G.O., dated the 13th October 1892, No. 2376 L., regarding the pay of maistries being put up for separate bills (No. 15-A. up) for all ..	No ..	Not in favour of introducing any change in these directions as there is not so much direct supervision over the Engineer's work as there is over the work in the Government Department of Public Works.	No ..	
15. Tinnevely ..	Yes ..		Yes ..	But the local audit clerk should be required to check them half-yearly in the Engineer's office.	No ..	Except in the case of works costing less than Rs. 2,500.
16. Coimbatore ..	Yes ..	(No reasons) ..	No ..	Work is generally done by daily labour, hence the nominal roll assumes considerable importance. They should continue to be sent to Audit office.	Yes ..	Observes that the responsibility for obtaining timely sanction for deviations may, subject to Rule 63 of the Local Fund Public Works Code, vest with the Engineers. These officers must, in case of any irregularity in the rate or cost of a sub-head, invariably submit to the President a comparative statement of actual expenditure by sub-heads with necessary explanations for the sanction of Local Boards.
17. Salem ..	Yes ..	The maistries belonging to permanent staff and employed for general purposes their pay is drawn on establishment salary bills.	No ..	The substitution of a simple certificate or the like to support debit in the accounts for nominal muster rolls impairs the efficiency of audit nor have the inspecting staff time to check a sufficient number of these.	No ..	(1) Both the Engineer and Treasury Deputy Collector are against the principle of the registers of works being referred to by the Audit department in the office of the former. (2) That work vouchers should be prepared for works costing more than Rs. 300 since the works are very few in the district.

Points referred to Presidents, District Boards, for opinion in Circular No. 2, dated the 21st January 1893.						
District.	Whether the pay of the maistries may not be excluded from nominal rolls and billed for separately, the works on which they have been employed being debited with the charge.		Whether nominal muster rolls may be retained in the Engineer's office subject to check only by the Inspecting officers.		Whether audit by sub-heads of major works may be abolished as well as work vouchers in the case of works appearing in the works register.	
	Yes or no.	Reasons assigned or suggestions made.	Yes or no.	Reasons assigned or suggestions made.	Yes or no.	Reasons assigned or suggestions made.
18. South Canara.	Yes ..		No ..	(1) This will impair the efficiency of the check of the Local Fund expenditure. (2) The Assistant Engineers of Public Works Department are required to submit the nominal muster rolls to the Audit office and the Local Fund Engineers are of the same status as these, and even granting that the Local Fund Engineers are of the grade of the Executive Engineers of the Public Works Department, the executive officers of the Local Fund Department, viz., the Presidents of the Local Boards, cannot be expected to supervise the works as efficiently as the Superintending Engineers of the Public Works Department. (3) The works in the Local Fund Department, unlike those of Public Works Department, are for the most part carried on departmentally and therefore the submission of nominal muster rolls to the Audit office (quite unconnected with the Engineer's office) cannot be dispensed with as it will result in frauds and laxity among the subordinates entrusted with the executions of the works.	No ..	(1) This will impair the efficiency of the check of the Local Fund expenditure. (2) The Assistant Engineers of Public Works Department are required to account for expenditure under sub-heads of estimates and the Local Fund Engineers are of the status of these officers (3) <i>Vide</i> remark 3 in the previous column.
19. Malabar ..	..	The Engineer observes that payment on bill or receipt forms instead of on nominal muster rolls of maistries' pay would not facilitate the work except in the following cases :— (1) When maintenance works are executed by piece-workers or petty contract agency, their pay being met from 5 per cent. deduction from contract bills and from the provision under the sundries and supervision. (2) When maistries are employed for general purposes and charged to "petty supervision" or to the sub-head work establishment in the case of considerable project— <i>vide</i> Rule 52.	No ..	Retention in the Engineer's office would create confusion and cause inconvenience to the Assistant Inspectors since the vouchers under Grant I will partly be in the Engineer's office and partly in the Audit office.	Yes ..	Suggests that audit by sub-heads for works below Rs. 5,000 should be abolished as also work vouchers; but if this be not so done the limit may be fixed up to Rs. 2,500 since all estimates above that sum are subject to the scrutiny of the Superintending Engineers.
20. Nilgiri ..	..	It is immaterial whether these are drawn on nominal muster rolls or are separately billed for, but the monthly audit comparison between salaries and out-turn of work is to be dispensed with.	No ..	The monthly examination of these vouchers is a useful check.	Yes ..	The President, though not a professional man, is yet quite competent to supervise the ordinary works of a district board and being constantly about it his supervision is far closer and more effective than that of a Superintending Engineer's could possibly be, considering the extensive circle that constitutes his charge.

neer's could possibly be, considering the extensive circle that constitutes his charge.

Work slips may, if considered necessary, be introduced for more important works, the work register being sufficiently complete and ample record for ordinary repairs.

3. The Accountant-General's proposal to leave the matter of the abolition of work vouchers optional with the Presidents of District Boards on the conditions specified by him is approved, but the Government is not disposed to make any change in the existing rules requiring the audit of major works by sub-heads.

4. With reference to paragraph 7 of the Accountant-General's letter, Government considers it inadvisable to raise the maximum limit for minor works from Rs. 300 to Rs. 1,000.

(True Extract.)

Whishpall
Under Secy. P.W.D.,
for Chief Secretary.

To the Accountant-General.
„ all Presidents of District Boards.
„ the Public Works Department.

ORDER—dated 9th May 1894, No. 840 L., Local and Municipal.

Having regard to the customary practice of employing "maistries" on general purposes, the Government considers that their pay should be drawn separately and that no attempt should be made to distribute it among the different works which they may supervise.

2. As the Accountant-General points out in paragraph 5 of his letter, the inspecting staff is unable to subject nominal muster-rolls to a sufficiently rigorous examination; it will therefore be necessary to insist that they shall be regularly audited.

Edw. A. Raitt.

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P. W. CURRENT No. 3761

Govt. of {1894} Madras.

LOCAL AND MUNICIPAL.

no 3287 w 8 1.12.92
no 4574 c 8 31.10.92
no 1115 w 8 22.4.93
no 1330 c 8 20.3.93
no 1507 w 8 6.6.93
no 1550 c 8 6.4.93

No. 1344 w. d. 30 May 1894.

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G.O., 9th May 1894, No. 840 L.

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Accounts.

Passing orders on the Accountant-General's report on the simplification of the Local Fund Engineer's accounts and procedure.

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Exr. P.W. Accts.

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