Date taken out.	For what purpose.			Initials of Referencer.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			

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."

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.

11. 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 Presideney 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.)

(Signed) J. HANNAN,
Ag. Joint Secy. to Govt., P.W.D.,
General, Buildings and Roads Branch.

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

Exd. J. Moses.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated May, 18*th*.

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.

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."

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.

11. 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 Presideney 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.)

(Signed) J. HANNAN,
Ag. Joint Secy. to Govt., P.W.D.,
General, Buildings and Roads Branch.

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

Exd. J. Moses.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated May, 18*th*.

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.

Orgl. sent up for Rev
Cb no. 7501 of 9-9-98.

23rd October 1894, No. 2708 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

Read—the following paper :—

No. 4235 R.

The following is submitted to Government with a recommendation that Executive officers in the department may be urged to co-operate with the undersigned, by all the means in their power, in the endeavour to secure punctuality and efficiency from Divisional Accountants in the discharge of their duties.

Madras,
20th October 1894.

(Signed) I. S. SHERLOCK-HUBBARD,
Examiner of Public Works Accounts.

To the Secretary to Government, Public Works Department.

Enclosure.

Office order No. 109 P., dated 17th October 1894.

For several months past, the accounts of the . . division have been submitted to this office by Accountant . . . in a very unsatisfactory state.

2. Considering that the accounts work of that division is comparatively light, the audit remarks and criticisms on the accounts should be very few. The audit notes, however, show a great want of care on the part of the Accountant in the preparation of accounts.

3. The delay in the disposal of audit notes, objectionable items statements, &c., as also in the submission of returns to the Superintending Engineer and other administrative officers, has been so reprehensible that special notice has been taken of the same by the Superintending Engineer . . Circle.

4. The Accountant's plea that the delays were attributable to ill-health for a protracted period cannot be accepted, as if he was not in a fit state of health for the efficient discharge of his duties, it was clearly his duty to have applied for leave.

5. Accountant . . has signally failed in the discharge of his duties as Divisional Accountant; and were it not that by proceeding on furlough he has, in the ordinary course, reverted to his substantive grade, it would have been necessary to recommend his reduction to that grade as a part of the punishment that was due to him.

6. The warnings given to the Accountant having apparently had no effect, I consider it necessary to place on record that . . should not be recommended for repromotion to . . grade until at least three of his present juniors in the . . grade have been promoted. And I further warn him that his retention in the department will depend upon the manner in which he discharges his duties after his return from furlough.

Order—dated 23rd October 1894, No. 2708 W., Public Works.

Communicated to the Executive officers of the department who will co-operate with the Examiner in the direction indicated by him.

2. In the particular case in question, it is clear that the responsibility for the Accountant's shortcomings must be shared by the Executive Engineer who appears to have taken no steps whatever to compel him to do his work properly.

(True Extract.)

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

To Superintending Engineers.
„ the Consulting Architect to Government.
„ the Superintendent of Works, Periyár Project.
„ the Examiner, Public Works Accounts.

Exd. C. A. Munisawmy.
Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated October, 23rd.

Recd.

Encl.

G.O., 23rd Oct. 1894, No. 2708 W.

OCTOBER.

Divisional Accountants

Orders on recommendation of the Examiner, Public Works Accounts, that Executive officers in the department may be urged to co-operate with him in the endeavour to secure punctuality and efficiency from — in the discharge of their duties.

23RD OCTOBER 1894, No. 2708 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following paper :—

No. 4235 R.

The following is submitted to Government with a recommendation that Executive officers in the department may be urged to co-operate with the undersigned, by all the means in their power, in the endeavour to secure punctuality and efficiency from Divisional Accountants in the discharge of their duties.

MADRAS,
20th October 1894.

(Signed) I. S. SHERLOCK-HUBBARD,
Examiner of Public Works Accounts.

To the Secretary to Government, Public Works Department.

ENCLOSURE.

Office order No. 109 P., dated 17th October 1894.

For several months past, the accounts of the . . division have been submitted to this office by Accountant . . . in a very unsatisfactory state.

2. Considering that the accounts work of that division is comparatively light, the audit remarks and criticisms on the accounts should be very few. The audit notes, however, show a great want of care on the part of the Accountant in the preparation of accounts.

3. The delay in the disposal of audit notes, objectionable items statements, &c., as also in the submission of returns to the Superintending Engineer and other administrative officers, has been so reprehensible that special notice has been taken of the same by the Superintending Engineer . . Circle.

4. The Accountant's plea that the delays were attributable to ill-health for a protracted period cannot be accepted, as if he was not in a fit state of health for the efficient discharge of his duties, it was clearly his duty to have applied for leave.

5. Accountant . . has signally failed in the discharge of his duties as Divisional Accountant; and were it not that by proceeding on furlough he has, in the ordinary course, reverted to his substantive grade, it would have been necessary to recommend his reduction to that grade as a part of the punishment that was due to him.

6. The warnings given to the Accountant having apparently had no effect, I consider it necessary to place on record that . . should not be recommended for repromotion to . . grade until at least three of his present juniors in the . . grade have been promoted. And I further warn him that his retention in the department will depend upon the manner in which he discharges his duties after his return from furlough.

ORDER—dated 23rd October 1894, No. 2708 W., Public Works.

Communicated to the Executive officers of the department who will co-operate with the Examiner in the direction indicated by him.

2. In the particular case in question, it is clear that the responsibility for the Accountant's shortcomings must be shared by the Executive Engineer who appears to have taken no steps whatever to compel him to do his work properly.

(True Extract.)

Under Secy. to Govt., P.W.D.

To Superintending Engineers.
" the Consulting Architect to Government.
" the Superintendent of Works, Periyár Project.
" the Examiner, Public Works Accounts.

Exd. C. A. Munisawmy.
Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated October, 23rd.

Recd. *Encl.*

G.O., 23rd Oct. 1894, No. 2708 W.

OCTOBER.

Divisional Accountants

Orders on recommendation of the Examiner, Public Works Accounts, that Executive officers in the department may be urged to co-operate with him in the endeavour to secure punctuality and efficiency from — in the discharge of their duties.

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.

[E. No. 93.]
4,000—1-8-94.

From I. S. SHERLOCK-HUBBARD, Esq.,
EXAMINER OF P. W. ACCOUNTS, MADRAS,

To

The Secretary to Government,
Public Works Department.

No. 4235/B *Madras, 20th* October 1894.

The following is submitted to Government with a recommendation that Executive Officers in the Department may be urged to co-operate with the undersigned, by all the means in their power, in the endeavour to secure punctuality and efficiency from Divisional Accountants in the discharge of their duties.

I. S. Sherlock-Hubbard
Examiner, P.W. Accounts, Madras.

Office order No.109 P. dated 17th. October 1894.

For several months past, the accounts of the × × Division have been submitted to this office by Accountant × × × in a very unsatisfactory state.

2. Considering that the accounts work of that Division is comparatively light, the audit remarks and criticisms on the accounts should be very few. The audit notes, however, show a great want of care on the part of the Accountant in the preparation of accounts.

3. The delay in the disposal of audit notes, objectionable items statements, etc, as also in the submission of returns to the Superintending Engineer and other administrative officers, has been so reprehensible that special notice has been taken of the same by the Superintending Engineer × Circle.

4. The Accountant's plea that the delays were attributable to ill-health for a protracted period cannot be accepted, as if he was not in a fit state of health for the efficient discharge of his duties, it was clearly his duty to have applied for leave.

5. Accountant × × has signally failed in the discharge of

his duties as divisional accoun[tant; and were it not that by proceed-
ing on furlough he has,in the o[rdinary course,reverted to his sub-
stantive grade,it would have be[en necessary to recommend his reduc-
tion to that grade as a part of [the punishment that was due to him.

6. The warnings given to [the accountant having apparently had
no effect,I consider it necessa[ry to place on record that × ×
should not be recommended for r[epromotion to × grade until at least
three of his present juniors in [the × grade have been promoted .
And I further warn him that his [retention in the Department will de-
pend upon the manner in which h[e discharges his duties after his re-
turn from furlough.

(True Copy)

Mahomed Yacob 20/10

[or Supt. Routine Branch. 20/10

P.W. CURRENT No. 7993

From

The Examiner, P.W. Accounts,
Madras.

To

The Secretary to Government,
P.W. Department.

No. 4235-B

Dated 20th October 1894.

Recd. 22.10.94

Punctuality and efficiency from Divisional Accountants in the discharge of their duties. Requesting that Executive Officers may be to co-operate with the Examiner urged in the endeavour to secure--

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General
Establishment

No. 2708 W. dy 23rd October 1894

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Commn. to the Executive officers of the Department who will cooperate with the Examiner in the direction indicated by him.

2. In the particular case in question, it is clear that the responsibility for the Accountants' shortcomings must be shared by the Executive Engineer who appears to have taken no steps whatever to compel him to do his work properly.

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for the order

for the disposal

C.R. 7993

Govt. of 1894 Madras.

PUBLIC WORKS.

Dated

Rect. Encl.

G.O. 23/10 1894 No. 2708

Divisional Accountants

Orders on recommendation of the Examiner P.W. accounts, that executive officers in the department may be urged to co-operate with him in the endeavour to secure punctuality & efficiency from — in the discharge of their duties.

23/10

T.C.C

23/10

P. W. CURRENT No. 7492

Govt. of 1894 Madras