Public Works (1890) Department.

RAILWAY BRANCH.

G.O., No. 1614 Ry.

DATED 24th October

[Despatch Abstract.]

Transfer of Charges of Divisions and Sub-Divisions. — Spare Copies of the Govt. of India Circular No. 9 of 1890 and its enclosure on — distributed to officers Concerned.

Indexed.

[P. W. Ry. 500—8-5-00.]

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	1180	Ry.	12-8-90				

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

6TH DECEMBER 1889, No. 3472 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following :—

Circular from the Government of India, Public Works Department (Account—General), dated Simla, 23rd October 1889, No. 20, Public Works.

Transfers of Charge of Divisions and Sub-divisions.

Read—the following extract from the Report by the Committee on Public Works Accounts.

SUBJECT No. XXI.

Transfers of Charge of Divisions and Sub-divisions.

399. The orders regarding transfers are contained in paras. 111 to 133, chapter X, excepting para 130, volume I of Code, and on forms Nos. 129 C and 129 D.

400. It has been the custom in some parts of the Department (and this is in fact ordered on the form) to require the form, provided for use on the occasion of a transfer of divisional accountants (129 D) to be filled up by the relieved and relieving Executive Engineers, when a division changed hands; but it is understood that it is not the intention to use this form in such cases in future.

401. *Use of a catechetical form.*—The question arises whether any form containing detailed questions for answer is necessary; and, if necessary, what shape it should take. It will be observed that by paras. 121 and 122 of the portion of the Code quoted, the relieved officer is required to give a memorandum to the relieving officer descriptive of the division generally and explaining all circumstances requiring special notice or action.

402. *Permanent and temporary transfers.*—A question has been raised whether the same detailed procedure is necessary in the case of a transfer which is intended to last not over three months, as is requisite in the case of a permanent transfer of charge. It has to be borne in mind that such temporary transfers not infrequently become permanent; and therefore the same procedure appears necessary to be followed.

403. *What is necessary.*—The Committee considers that forms Nos. A and B referred to in paras. 112 and 113 of the chapter quoted above, together with the memorandum prescribed in paras. 121 and 122, should be sufficient in cases of permanent transfer; and that, except in cases of sickness, it is unsafe to allow any other procedure in cases of temporary transfer.

404. *Transfer form B.*—No useful result follows from requiring the balances in the hands of sub-divisional officers to be made up to date of transfer, and it should be sufficient to refer to the latest balance returns prepared, and to record that it had been ascertained that the stock returns were prepared up to date. No lists of records, stock or tools and plant, should be made except of those in the personal charge of the relieved officer and by him made over to his successor personally.

405. *Salary to two officers.*—The occasional necessity of allowing full salary to the relieving and relieved officers in the same division, while the transfer is in course of execution, should be recognised, it being left to the Superintending Engineer to check any unnecessary delay.

406. *Record of Divisional transfers.*—Transfer papers of divisional officers should be finally recorded in the Superintending Engineer's office.

407. *Transfers of Sub-divisions, para.* 128.—The orders on this subject appear satisfactory. The transfer papers should be recorded in the divisional office.

408. *Register of incumbents of charges.*—The keeping up of a register of officers in charge of divisions and sub-divisions showing the periods of incumbency, was suggested by an officer of much experience. It would often facilitate inquiries into transactions of remote date.

Resolution—The recommendations of the Committee are accepted.

2. In the case of a transfer of a divisional charge, no catechetical form need be used, and the procedure prescribed on chapter X of the P. W. Code will be modified in the manner suggested in paras. 403 and 404 of the report.

3. In reference to para. 405 it may be explained that no emoluments in the nature of charge or acting allowance attached to a post can be drawn by two officers at once. The relieving officer will not be entitled to such allowances till the transfer is complete and the relieved officer has ceased to draw them; but the relieving officer will be entitled to his former rate of salary for the period taken up in assuming charge.

4. In the absence of any advice to the contrary, the Examiner will assume that the transfer has been conducted with sufficient expedition, and will pass the full salaries admissible to both officers.

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

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Resident at Mysore (for information).
The Agents to the Governor-General for Central India, Rajputana and Biluchistan.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.
The Director-General of Telegraphs (for information).
The Accountant-General, Public Works Department.
The Director-General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division (for information).
The Comptroller-General (for information).

Order—Ordered that the foregoing be communicated to the Local Governments and Administrations and to the Officers noted in the margin for information and guidance.

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

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

ORDER—dated 6th December 1889, No. 3472 W., Public Works.

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

(True Extract.)

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. Joint Secretary to Govt., P.W.D.

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

Exd. J. Moses.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated December, 6th.

Recd. *Encl.*

G.O., 6th Dec. 1889, No. 3472 W.

DECEMBER.

Transfers of Charge of Divisions and Sub-divisions

Resolution of the Government of India accepting the recommendations of the Committee on Public Works Accounts regarding —, communicated to officers of the Public Works Department.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper:—

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

Certificates and Signatures.

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

Subject No. II-B.

Certificates and Signatures.

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

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

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

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

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

* Also revised note No. 2.

Read—also para. 490 of the report:—

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

† North-Western Provinces and Oudh.

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

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

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

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

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

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

For information and guidance.

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

For information only.

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

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

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

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

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

Enclosure to Circular No. 4 Public Works of 1890.

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

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

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

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

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

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

(True Extract.)

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

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

Exd. J. Moses.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1890} Madras.

PUBLIC WORKS.

Dated February, 3rd.

Recd. *Encl.*

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

FEBRUARY.

Certificates

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

Enclosure No. 1 to P. W. D. Circular No. 9 Railway, dated 14th July 1890.

Circular No. 20 Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla, the 23rd October 1889.

Transfers of charge of divisions and sub-divisions.

Read—

The following extract from the Report by the Committee on Public Works Accounts.

SUBJECT NO. XXI.

Transfers of charge of divisions and sub-divisions.

399. The orders regarding transfers are contained in paras. 111 to 133, chapter X, excepting para. 130, volume I of Code, and on forms Nos. 129C and 129D.

400. It has been the custom in some parts of the Department (and this is in fact ordered on the form) to require the form, provided for use on the occasion of a transfer of divisional accountants (129 D), to be filled up by the relieved and relieving executive engineers, when a division changed hands; but it is understood that it is not the intention to use this form in such cases in future.

401. *Use of a catechetical form.*—The question arises whether any form containing detailed questions for answer is necessary; and, if necessary, what shape it should take. It will be observed that by paras. 121 and 122 of the portion of the Code quoted, the relieved officer is required to give a memorandum to the relieving officer descriptive of the division generally and explaining all circumstances requiring special notice or action.

402. *Permanent and temporary transfers.*—A question has been raised whether the same detailed procedure is necessary in the case of a transfer which is intended to last not over three months, as is requisite in the case of a permanent transfer of charge. It has to be borne in mind that such temporary transfers not infrequently become permanent; and therefore the same procedure appears necessary to be followed.

403. *What is necessary.*—The Committee considers that forms Nos. A and B referred to in paragraphs 112 and 113 of the chapter quoted above, together with the memorandum prescribed in paragraphs 121 and 122, should be sufficient in cases of permanent transfer; and that, except in cases of sickness, it is unsafe to allow any other procedure in cases of temporary transfer.

404. *Transfer form B.*—No useful result follows from requiring the balances in the hands of sub-divisional officers to be made up to date of transfer, and it should be sufficient to refer to the latest balance returns prepared, and to record that it had been ascertained that the Stock returns were prepared up to date. No lists of records, stock or tools and plant, should be made except of those in the personal charge of the relieved officer and by him made over to his successor personally.

405. *Salary to two officers.*—The occasional necessity of allowing full salary to the relieving and relieved officers in the same division, while the transfer is in course of execution, should be recognised, it being left to the superintending engineer to check any unnecessary delay.

406. *Record of divisional transfers.*—Transfer papers of divisional officers should be finally recorded in the superintending engineer's office.

407. *Transfers of sub-divisions, para. 128.*—The orders on this subject appear satisfactory. The transfer papers should be recorded in the divisional office.

408. *Register of incumbents of charges.*—The keeping up of a register of officers in charge of divisions and sub-divisions showing the periods of incumbency, was suggested by an officer of much experience. It would often facilitate inquiries into transactions of remote date.

P.W. Cir. 7206

RESOLUTION.—The recommendations of the Committee are accepted.

2. In the case of a transfer of a divisional charge, no catechetical form need be used, and the procedure prescribed in chapter X of the P. W. Code will be modified in the manner suggested in paragraphs 403 and 404 of the report.

3. In reference to paragraph 405 it may be explained that no emoluments in the nature of charge or acting allowance attached to a post can be drawn by two officers at once. The relieving officer will not be entitled to such allowances till the transfer is complete and the relieved officer has ceased to draw them; but the relieving officer will be entitled to his former rate of salary for the period taken up in assuming charge.

4. In the absence of any advice to the contrary, the Examiner will assume that the transfer has been conducted with sufficient expedition, and will pass the full salaries admissible to both officers.

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

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

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Resident at Mysore (for information).
The Agents to the Governor General for Central India, Rajputana and Baluchistan.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs (for information).
The Accountant General, Public Works Department.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division (for information).
The Comptroller General (for information).

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

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Enclosure No. 2 to Public Works Department Circular No. 9 Railway, dated 14th July 1890.

[Copies of the forms referred to in this Circular can be obtained from the Contractor for Printing Government of India Stock Forms.]

Circular No. 37 Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Calcutta, the 16th December 1889.

Forms for making payments.

Read the following extracts, paras. 70 to 88, 90 to 99 and 103, 104, from the Report of the Committee on Public Works Accounts :—

SUBJECT No. II.

Forms necessary for making payments.

70. The forms provided at present for use in making payments are—

1. The nominal muster roll, with daily or ten day report	Form No.	2, 5 and 5A.
2. Contract certificate	„	„ 14.
3. Petty contractor's bill	„	„ 15.
4. Miscellaneous voucher	„	„ 16.
5. Bill for materials	„	„ 17A.
6. Account of petty contractors	„	„ 18.
7. Bill for salaries	„	„ 21A.
8. Journal of duties	„	„ 22A.
9. Bill for travelling allowances	„	„ 22B.
10. Acquittance roll	„	„ 23.

The following forms are also sometimes used for this purpose:

11. Task work day book	Form No.	7D.
12. Requisition	„	„ 8A and 8B.
13. List of purchases	„	„ 17B.

Payments are also frequently made upon suppliers' own bills.

71. *Few forms preferred.*—The opinion is general in the department that it is preferable to have a few forms only for purposes of payment, although it may be sometimes necessary to alter or add to a form in manuscript, than to have many forms with the intention of providing one for each condition or circumstance likely to arise.

72. The officers who have to make the payments have not the facilities or accommodation necessary for keeping a stock of a variety of forms; and if they happen to use a wrong one, correspondence arises, although the irregularity may be really of no importance. Moreover, the keeping of a stock of a large variety of forms wastes paper and takes up office space for no useful purpose.

73. *Forms necessary.*—Omitting the forms necessary for payment of salaries and allowances to the staff of the division, regarding which separate recommendations are made under subject No. XIV, the Committee thinks that the following forms will suffice for all classes of payments:

Muster rolls.
Contractor's certificates or bill in form A
Ditto ditto in form B
} (*vide* paras. 79 to 87).
Hand receipt.

74. The Committee thinks that it should also be permissible to make payments upon the requisition and "petty estimate" forms, when a work estimated for on either of these forms is paid for in one sum on completion.

75. *Muster roll.*—The Committee recommends that two simple forms of muster roll should be issued as samples merely, and that it should be left to executive engineers employing daily labor to print their own forms, modify details and, show progress or not as they thought fit. Remarks on the forms of muster roll and the daily report will be found under subject No. IIA.

76. *Forms of contractor's certificate or bill.*—The Committee has already recommended that all contractors and suppliers' accounts should be drawn out in a book (*vide* para. 62 above). The Committee now further recommends that in the case of running accounts with contractors, for work in progress or supplies not completed, when it is desired to make a payment prior to the final one, the payments may be made optionally, on the hand receipt form or on form A.

77. *Details necessary.*—The hand receipt form should in every instance of its being used for this purpose show the name of the work, the total value of work done, and the previous payments as well as the current payment on account, and it should bear a reference to the page of the contractors' book, which page should be cross marked.

78. When payments are made, on the hand receipt form, by sub-divisional officers on account of a work the account of which is kept by sub-heads in the divisional office, the sub-divisional officer must unless he prepares the work abstract (*vide* para. 237), distribute the payment by sub-heads adding quantities. In such cases it will probably be found more convenient to use form A than the hand receipt.

79. *Form A.*—The contract certificate in form A (present form No. 14) would contain one man's account only; full details of quantities of the different classes of work or supplies would be always set forth.

80. *Yellow form.*—The working forms should be of several sizes and some should be on yellow paper, to be used when the final payment is made for a work or supplies, upon which previous payments have been made on account. The yellow form has now come to be generally known as an account on which no balance is due.

81. *Extract from contractors' book.*—When the officer who draws out an account in the contractors' book is not authorised to make a payment thereon, either at all or until after scrutiny in the divisional office, he should submit to the executive engineer an extract from his contractors' book, accompanied or not by detailed measurements as might be required.

82. *Materials.*—This form A of contract certificate would be used for the purchase of materials, and a note should be placed on the form, that when used for this purpose the name of the officer or subordinate who took over the articles, if different from that of the officer who signed for the certificate, should be entered against them. This is necessary to fix responsibility for the quality and quantity of the articles.

83. *Contractors' accounts.*—Contractors should acknowledge the correctness of their accounts in the contractors' book as indicated on the form, and on the final certificates under the same precautions as now, *vide* Code I, XII, 145 and 149, to the end.

84. *Certificates to be omitted.*—No certificate should be placed on the contract certificate form (*vide* note under certificates and signatures, subject No. II B, para. 130). The form should be signed by the officer entrusted with the duty of preparing the bill and simply countersigned by the contractor. If the sub-divisional officer or subordinate preparing the bill has authority to pay it, the counstersignature of a higher officer is unnecessary; but in every case the bill must bear the signature of the officer who prepares it and of the officer who pays it or orders payment. There is no necessity for the signature on the bill of the subordinate employed upon the work unless it is he who draws up the bill (*vide* para. 490 below).

85. *Form B.*—The form which the Committee suggests under this designation is one headed as follows:

Name of petty contractor or supplier.	Nature of work or supplies.	Reference to recorded measurements or name of officer receiving supplies.	Quantity.	Rate.	Amount.			Acknowledgment.
					Rs.	A.	P.	

86. This form would be used for one or more contractors or supplier paid up at once on completion of work or supplies. It would never be used for payments on account or for the settlement of running accounts. A number of suppliers' own bills might be summarised on it and paid in one sum: it would not in such a case be necessary to repeat the details in this form; the original bills would be attached to it.

87. It should be signed by the officer who prepares the bill and also by the disbursing officer or the officer who orders payment, but if they are the same a single signature should suffice.

88. *Hand receipt.*—The hand receipt might be in the present form No. 16 with the slight verbal alterations necessary to show that it may be used indifferently for payments on account to contractors for works done or supplies, and for payments for miscellaneous purposes. It should contain the particulars mentioned as necessary in paragraph 77 above.

* * * * * * * *

90. *General remarks.*—The note "Prepared at contractor's request" which is now placed on form No. 14 should be omitted from form A., as the certificates are not bills submitted by outsiders, but the outcome of departmental action concurred in by the contractors.

91. It should, moreover, be recognised that a contractor may submit his bill for work done, in the departmental form and in very exceptional circumstances in his own form, provided it gives the necessary details and admits of the endorsements required by the departmental form being made on it.

92. It does not appear necessary that any certificate to the effect that he accepts the figures set forth should be printed over the contractors' signature in the body of form A. He should sign in the contractors' book (*vide* paragraph 83 above), and on the final certificate.

93. With reference to the certificate of the correctness of the claim and of measurements, on the face of the present form No. 14, there is a general opinion that this certificate, if not altogether abolished, should be framed on a basis allowing latitude; that the reference to measurements need not be limited to the quotation of a record of measurements actually taken; but that reference to any book or document in which measurements affording an efficient check over the payments are to be found, such as earthwork registers, or the details of an estimate, should be permitted. In these views the Committee agrees, but the Committee would go further: it recommends the abolition of the certificate altogether (*vide* subject No. IIB). When bills are prepared on other *data* than measurements actually taken, the source from which the details are obtained should be quoted in the measurement book, so that quotation of a page of this book would be always possible.

94. Note 1 on the present form No. 14 might be omitted from form A. This matter might be left to the discretion of the local authorities. Note 2 should be made sufficiently clear to indicate that it is the disburser, and not the audit office, that is to decide when witnesses are necessary to the signature of a payee; in note 4 it should be explained that it is only for the final payment on account of a work on which payments have been made on account, that a yellow form is required; note 5 is redundant; and note 6 should be omitted. There is also unnecessary detail in the docket on the back of the form: it might be limited to division, sub-division, work contractor's name, and to number of last and present certificate and month.

95. *Purchases.*—When form A or form B is used for purchases of materials, no attempt should be made to distinguish between "Price" and "Payments," as is now done on form No. 17 B. The description of materials, rate, unit, amount, and the account for which purchased should alone be shown.

96. *Suppliers' bills.*—Suppliers' own bills when prepared in English should be freely accepted, the necessary particulars required by the departmental form being added by departmental officers. Also suppliers might receive departmental forms freely, in which to submit their bills. This is the preferable procedure.

97. *Supply of information to contractor.*—Any contractor desiring to receive a copy of his certificate, or of the entries signed by him in the contractors' book, should be supplied with this on payment of a nominal sum to be fixed by the Local Government and credited to the State.

98. *Vernacular vouchers.*—The question whether lower subordinates who know a vernacular language only might not, in certain circumstances, be allowed to prepare contractors' certificates, was discussed. This would involve the acceptance of such contract certificates in vernacular by the examiner as vouchers. Opinions were strongly against this proposal, and the Committee considers that as a general rule vouchers should be prepared in English, but that an examiner should not refuse to accept as a valid voucher a document which is in the vernacular. Such a document should bear a brief note of the particulars in English.

99. One officer of high standing in Bombay expressed himself very strongly in favour of primary accounts and vouchers being kept in the vernacular, and he instanced the practice of Government in the Revenue Department where the accounts, especially those of ryots' rights, were, he explained, strictly ordered to be kept in the vernacular. Another Bombay officer of as great experience or greater gave a diametrically opposite opinion.

* * * * * * * *

103. *Copies of vouchers.*—The question how far the keeping of copies of vouchers which have to be submitted to the examiner is necessary was also discussed. Muster rolls are to be kept locally, and therefore no copies of these need be made. It has been suggested (in para-

graph 62 under subject No. I A) that all bills should be made out in a contractors' book. This book will contain full details of payments for work done or materials supplied. There appears no necessity for keeping by the disburser or in the divisional office copies of any vouchers of payments submitted to the examiner.

104. *Custody of vouchers.*—The original vouchers can, if so desired, be returned by the examiner after audit and defacement, to be filed in the divisional office. They could be returned to the divisional office within two months of the end of the month to which they relate; but the Committee thinks it would be preferable to record them in the examiner's office. The space which they would take up can be estimated very closely.

RESOLUTION.—The Government of India is pleased to accept the forms recommended by the Committee, and to circulate specimens with this resolution.

2. These forms will take the place of the present Public Works Department forms Nos. 14, 15, 17A and 18, and the existing form No. 17B will be abolished. The manner of using the new forms is explained in the report, but it may be briefly stated that receipt for payments "on account" may be taken on the hand receipt (form No. 6), or on the detailed contract certificate (form No. 5 A, on white paper); that final payments for running accounts will be made on form No. 5 A, on yellow paper; and that when contractors or suppliers are paid up at once on completion of work or supplies, form No. 5 A will be used. Where choice is permitted between forms 5 A and 6, a consideration of the amount of detail required in the voucher will generally decide which is to be selected (see paragraph 78 of the report).

3. The Government of India accepts the recommendations in paras. 96 and 98 of the report, relative to the acceptance of bills prepared by suppliers and of vouchers written in the vernacular but bearing a brief note of the particulars in English by an officer not under the standing of sub-divisional officer.

4. Local Governments may issue such orders as seem to them suitable on the subject dealt with in paragraph 97.

5. All vouchers of payments must be recorded in the Examiner's office, except such as by special order are not submitted thereto.

6. The Government of India defers issuing order on paras. 76 (second sentence), 77, 78, 81, 83, 92, and 103, until it has received the opinions of Local Governments on the Contractors' book recently circulated to them.

7. This order applies to the Buildings and Roads, Irrigation and Railway Construction Branches of the Department.

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

For information and guidance.

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

For information only.

The Director General of Telegraphs.
The Superintendent of Port Blair and Chief Commissioner for Andaman and Nicobars.
The Consulting Engineers to the Government of India for Railways, Calcutta, and Central Division.
The Comptroller General.

Ordered also, that a copy be sent to the Officers named in the margin, for information.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary the Govt. of India.

(Enclosure 3 to Public Works Department Circular No. 9 Railway, dated 14th July 1890.

Circular No. 4 Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Calcutta, the 17th January 1890.

Certificates and Signatures.

Read—

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

SUBJECT NO. IIB.

Certificates and Signatures.

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

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

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

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

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

* Also revised note No. 2.

Read also—

Para. 490 of the Report:

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

† North-Western Provinces and Oudh.

Pw Secl 7206/90

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

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

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

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

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

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

For information and guidance.

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

For information only.

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

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

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

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Govt. of India.

Document accompanying.
Schedule referred to.

Enclosure to Circular No. 4 Public Works of 1890.

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

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

G. C. Press, Simla.—No. 174 P. W. D.—20-7-90.—1,400.

[*For general distribution.*]

Circular No. 9 Railway.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
Railway.

Simla, the 14th July 1890.

Transfers of charges of Divisions and Sub-Divisions.
Forms for making payments.
Certificates and signatures on Public Works Department forms.

Read again—

Public Works Department Circular No. 20 P. W., dated 23rd October 1889, regarding transfers of charge.
" " 37 P.W., dated 16th December 1889, reducing the forms used in making payments.
" " 4 P. W., dated 17th January 1890, dispensing with certain Certificates and Signatures.

Read also—

Letter No. 77 A., dated 9th May 1890, from the Director General of Railways.

OBSERVATIONS.—In the Circulars quoted above the Government of India accepted certain recommendations contained in the report by the Committee on Public Works Accounts.

2. The recommendations were reproduced in the Circulars above read; and the orders were made applicable to the Buildings and Roads, Irrigation and Railway Construction Branches of the Department. The Director General of Railways desires that these orders shall be made applicable to open lines of State Railway.

RESOLUTION.—The Government of India is now pleased to extend to open lines of State Railway the provisions of the Circulars above referred to, copies of which are attached

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

Ordered also, that a copy be forwarded to the Local Administration and Officers noted in the margin, for information.

For information and guidance.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, and Assam.
The Accountant General, Public Works Department.
The Dirtecor General of Railways.

For information only.

The Chief Commissioner of Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Central Division.
The Comptroller General.

Colonel, R.E.,
Secretary to the Govt. of India.

Documents accompanying.

(1) Public Works Department Circular No. 20 P.W., dated 23rd October 1889.
(2) Public Works Department Circular No. 37 P.W., dated 16th December 1889.
(3) Public Works Department Circular No. 4 P.W., dated 17th January 1890.

G. C. Press, Simla.—No. 174 P. W. D., A. G.—21-7-90—1,400.

To
The Joint Secretary to the,
Government of Madras P.W.D. (Railway Branch)

B. No. 1180 R Dy 12th Augt 90.

DA 1879 90

Communicated
to the Consulting Engineer
for Railways for information
and guidance.-

Ld
6/8/90
D

Gen R

B.
No. 1180 R Dy 12th Augt 90.

28/8/90 E.J.C.C 3/9/90

To The Consulting Engr for Rys
-- Engr Gen. Rlwds
-- do -- P.W. Accts
-- do -- Mint Accts

2 copies to each

24.4.0

Rlwds

Old 1/8
Mint 7/8.

D.A.R. 9357/Rlwds 10.+ 1180 R / 12. VIII. 90.

Mr. Pereira says that this order has not been issued yet. We have not got the enclosure Do/ and S.C. of Cir. Mr. Parsons says the G of I sent wrong enclosures and desires me to tell you to write to the Registrar Calcutta, for the missing enclosures. H.D.

3/9

printed but not to be corrected

B. No. 1180 R of 12th Aug/90.

D.F. 19/8/90

Communicated
to the Consulting Engineer
for Railways for information
and guidance.-

18/8/90
D

Yrs R

B.
No. 1180 R of 12th Aug/90.

E.J.C.C
21/8/90
3/9/90

To The Consulting Engr for Rys
— Engr Gn. Rlwds
— do — P.W. Accts
— do —

2 copies to each

Old. 1/8
Mem. 7/8.

24-4-0

Clus. 7206 1180R of 12/8/90

D.C. Sett.-

As there are no spare copies available here of the above warrant, disposed of by G. Clus. 1180 R of 12th Aug/90, 1ms copies cannot issue. Will you kindly therefore ask A.R. to obtain spare copies and issue under D.R. signature. Please send 2 spare copies for Govt records.

J.R.
14/8/90

D.C.

Please send us 15 spare Copies.

Tad
14-viii-90

A.R.

Asst Accountant-
Genl of Justice
has made a mistake
in the endorsement
of the warrant
& explanation

D.P. A.R. 14/8/90

14-8-90 P.I.O. not spare copies

B. No. 1180 R dy 12th Augt/90.

D.F. 9890

Communicated
to the Consulting Engineer
for Railways for information
and guidance.-

L.S.
6/8/90

Yrs R

B.
No. 1180 R dy 12th Augt/90.

B 28/8/90 C.J.C.C 3/9/90

To The Consulting Engr for Rys
— Engr Genl Railways
— do — P. W. Accts
— do — Rlys
Odl. 1/8 Alm 7/8.

2 copies to each

24-4-0

M.S.C.

Before writing for the spare copies referred to I should like you to make sure that these have not been received. W. Office has entered in red ink on the current number

"Enc. 2" (36 S.C. of Enc 1 & 72 S.C. of Enc 2)

wherein you state that you have received "spare" copies (only Nos 2 & 3 I think you might wait a day or two longer & then you may write to Irvine under D. No. 2364/90 for them. The letter can be numbered in the C series in W. Office headers.-

J.G.
10/9

at spare copies

No. 770 D

Government of Madras,

PUBLIC WORKS DEPARTMENT,

RAILWAY BRANCH.

To

The Secretary to the Govt: of India

Public Works Department

Simla

9th September 1890.

SIR,

I am directed to request the favor of this Govt: being furnished, at an early date, with 36 spare copies of the printed Circulars from the Govt: of India No: 9 Railway dated 14th July 1890 and of its enclosure No: (1) on the subject of transfers of charges of divisions & subdivisions &c

2. I am to state that 36 spare copies of accompaniment No (2) and 72 spare copies of accompaniment No (3) have been printed but not spare copies

of the Circular referred to above
of accompaniment No (1).. The
which are known to return
excess 36 copies of No (3), have,
I presume, been sent by mistake
as spare copies of accompani-
ment etc (1).-

8/9/90

No: 1180 R d/12-8-90.

770 D d/9th Sept. 1890

Desp. with 36 spare copies
of Encls: No: 3.

Rec'd. 9/9/90

[*For general distribution.*]

Circular No. 9 Railway.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
Railway.

Simla, the 14th July 1890.

Transfers of charges of Divisions and Sub-Divisions.
Forms for making payments.
Certificates and signatures on Public Works Department forms.

Read again—

Public Works Department Circular No. 20 P. W., dated 23rd October 1889, regarding transfers of charge.
" " 37 P.W., dated 16th December 1889, reducing the forms used in making payments.
" " 4 P. W., dated 17th January 1890, dispensing with certain Certificates and Signatures.

Read also—

Letter No. 77 A., dated 9th May 1890, from the Director General of Railways.

OBSERVATIONS.—In the Circulars quoted above the Government of India accepted certain recommendations contained in the report by the Committee on Public Works Accounts.

2. The recommendations were reproduced in the Circulars above read; and the orders were made applicable to the Buildings and Roads, Irrigation and Railway Construction Branches of the Department. The Director General of Railways desires that these orders shall be made applicable to open lines of State Railway.

RESOLUTION.—The Government of India is now pleased to extend to open lines of State Railway the provisions of the Circulars above referred to, copies of which are attached.

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

Ordered also, that a copy be forwarded to the Local Administration and Officers noted in the margin, for information.

For information and guidance.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, and Assam.
The Accountant General, Public Works Department.
The Dirtecor General of Railways.

For information only.

The Chief Commissioner of Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division.
The Comptroller General.

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

Documents accompanying.

(1) Public Works Department Circular No. 20 P.W., dated 23rd October 1889.
(2) Public Works Department Circular No. 37 P.W., dated 16th December 1889.
(3) Public Works Department Circular No. 4 P.W., dated 17th January 1890.

G. C. Press, Simla.—No. 174 P. W. D., A. G.—21-7-90—1,400.

Enclosure No. 1 to P. W. D. Circular No. 9 Railway, dated 14th July 1890.

Circular No. 20 Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla, the 23rd October 1889.

Transfers of charge of divisions and sub-divisions.

Read—

The following extract from the Report by the Committee on Public Works Accounts.

SUBJECT No. XXI.

Transfers of charge of divisions and sub-divisions.

399. The orders regarding transfers are contained in paras. 111 to 133, chapter X, excepting para. 130, volume I of Code, and on forms Nos. 129C and 129D.

400. It has been the custom in some parts of the Department (and this is in fact ordered on the form) to require the form, provided for use on the occasion of a transfer of divisional accountants (129 D), to be filled up by the relieved and relieving executive engineers, when a division changed hands; but it is understood that it is not the intention to use this form in such cases in future.

401. *Use of a catechetical form.*—The question arises whether any form containing detailed questions for answer is necessary; and, if necessary, what shape it should take. It will be observed that by paras. 121 and 122 of the portion of the Code quoted, the relieved officer is required to give a memorandum to the relieving officer descriptive of the division generally and explaining all circumstances requiring special notice or action.

402. *Permanent and temporary transfers.*—A question has been raised whether the same detailed procedure is necessary in the case of a transfer which is intended to last not over three months, as is requisite in the case of a permanent transfer of charge. It has to be borne in mind that such temporary transfers not infrequently become permanent; and therefore the same procedure appears necessary to be followed.

403. *What is necessary.*—The Committee considers that forms Nos. A and B referred to in paragraphs 112 and 113 of the chapter quoted above, together with the memorandum prescribed in paragraphs 121 and 122, should be sufficient in cases of permanent transfer; and that, except in cases of sickness, it is unsafe to allow any other procedure in cases of temporary transfer.

404. *Transfer form B.*—No useful result follows from requiring the balances in the hands of sub-divisional officers to be made up to date of transfer, and it should be sufficient to refer to the latest balance returns prepared, and to record that it had been ascertained that the Stock returns were prepared up to date. No lists of records, stock or tools and plant, should be made except of those in the personal charge of the relieved officer and by him made over to his successor personally.

405. *Salary to two officers.*—The occasional necessity of allowing full salary to the relieving and relieved officers in the same division, while the transfer is in course of execution, should be recognised, it being left to the superintending engineer to check any unnecessary delay.

406. *Record of divisional transfers.*—Transfer papers of divisional officers should be finally recorded in the superintending engineer's office.

407. *Transfers of sub-divisions, para. 128.*—The orders on this subject appear satisfactory. The transfer papers should be recorded in the divisional office.

408. *Register of incumbents of charges.*—The keeping up of a register of officers in charge of divisions and sub-divisions showing the periods of incumbency, was suggested by an officer of much experience. It would often facilitate inquiries into transactions of remote date.

RESOLUTION.—The recommendations of the Committee are accepted.

2. In the case of a transfer of a divisional charge, no catechetical form need be used, and the procedure prescribed in chapter X of the P. W. Code will be modified in the manner suggested in paragraphs 403 and 404 of the report.

3. In reference to paragraph 405 it may be explained that no emoluments in the nature of charge or acting allowance attached to a post can be drawn by two officers at once. The relieving officer will not be entitled to such allowances till the transfer is complete and the relieved officer has ceased to draw them; but the relieving officer will be entitled to his former rate of salary for the period taken up in assuming charge.

4. In the absence of any advice to the contrary, the Examiner will assume that the transfer has been conducted with sufficient expedition, and will pass the full salaries admissible to both officers.

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

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

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Resident at Mysore (for information).
The Agents to the Governor General for Central India, Rajputana and Baluchistan.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs (for information).
The Accountant General, Public Works Department.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division (for information).
The Comptroller General (for information).

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

Rly. Encl
9351/90

All communications should be addressed to the Secretary.

No. 484 A.R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
Railway.

To

The Joint Secretary to the
Government of Madras,
Public works Department,
Railway Branch.

Fd 21/10/90

Simla the 24th September, 1890.

Sir,

In compliance with the request contained in your letter no 770 D dated 9th September 1890, I am directed to forward herewith 36 copies of Public works Department circular no 9 Ry of 1890 and its enclosure no (1) —

I have the honour to be,
Sir,
Your most obedient Servant,
[illegible]
Offg: Undersecy to Govt of India.

Documents accompanying
36 copies of P.W.D. circular
no 9 Ry of 1890

P.W. C No. 9351.

Rd. 3-10-90.
Enc. 1 (+35 sc).

No. 1180 Rd/12.8.90
" 770 D d/9.9.90

B.

No 1612 R.

PUBLIC WORKS DEPARTMENT,
RAILWAY BRANCH.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 24th Oct/90.

READ again the following

Progs: of the Madras Govt: P.W. Deptt: — } No. No. 1180 Rd 12 Aug-90

P.W. Deptt: Letter ——"—— 770 D d 9 Sept 90

Read also the following:-

Letter from the Govt: of India P.W.D. — } No. No. 484 A.R 24 Oct 90

D 4/5 17/10/90 The usual number of spare copies will be forwarded to the Officers concerned with reference to G.O. No. 1180 R d 12 Aug/90

Vh
P.S: R

Vh
17/10

To
The Consg Engr for Rys
— Exr G.S. Rly. Accts
— P.W. Accts.
D 24/10

B.

No. 1612 Rby 24th Oct 90.

No. 10.X.90 RM