

Public Works (1890) Department.

RAILWAY BRANCH.

G.O., No. 449 Ry.

DATED 31st March

[Despatch Abstract.]

Rules for the audit and record of outlay
in the Public Works Department. — Resolution of the Govt of India regarding the application of the — to open lines of State Railways, Communicated to the Consulting Engineer for Railways.

BACK PAPERS.

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

FURTHER PAPERS.

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

21ST SEPTEMBER 1889, No. 2640 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Proceedings of the Government of India, Public Works Department (Account—General), dated Simla, 4th September 1889, Circular No. 4 P.W.

Check of the calculations in vouchers for payments submitted with the accounts of Executive Engineers, and cancellation of these vouchers.

Read—

Public Works Department Resolution No. 2546-70 E.G., dated the 14th November 1879.
Code, Volume I, Chapter III, paragraphs 143-6, and Volume II, Chapter XIII, paragraph 7, and Chapter XIV, paragraph 45A.

Note by the Officiating Accountant-General, Public Works Department, No. 466½G., dated the 15th May 1889.

Resolution—

The Government of India having had under consideration the question of the extent to which calculations in vouchers for payments, submitted in support of the accounts of Executive Engineers, should undergo check in Examiners' offices, is pleased, in supersession of existing orders, to issue the following instructions. These instructions refer to vouchers submitted by Executive Engineers of the Buildings and Roads and Irrigation branches and the Construction section of the Railway branch (including vouchers submitted under construction procedure to audit offices of open lines of railway) and will take effect from 1st January 1890.

2. The arithmetical accuracy of all such vouchers is, under present orders, fully checked in Executive Engineers' offices by the divisional accountant, this check will be continued; and such being the case, it appears to the Government of India that sufficient precaution will be taken, if the re-check in the Examiner's office of the calculations in the vouchers is limited to about 25 per cent. The calculations in establishment bills, which are dealt with in a separate section of the Examiner's office, will, as heretofore, be all checked throughout.

3. The selection of vouchers to undergo check as to the correctness of the arithmetical calculations, will be made by the Examiner or a gazetted officer. The check will be carried out by a staff of computers, engaged on account of their proficiency in such work and without reference to other attainments: such men can, it is believed, be obtained at a low rate of pay commensurate with the limited scope of their duties. It will be necessary to keep a simple register, by which to subsequently identify the

vouchers of which the arithmetic has been checked, and the computer who was entrusted with the calculation, and to enable inspecting officers to see that the orders in this circular have been fully observed.

4. On the completion of this check the computer will make over the vouchers, with his notes of errors discovered, to the clerk who is conducting the audit of the set of accounts to which the vouchers relate.

5. As soon as the vouchers of the payments charged in an Executive Engineer's account have been audited, they will be cancelled, in such a manner as to render the presentation of a voucher a second time an impossibility. The Government of India is pleased to rule, in supersession of Code, Chapter XIV, paragraph 45A, that such cancellation shall in future be effected by means of a perforating stamp. For this purpose each Examiner's office will require a few stamps. Each stamp should perforate a distinguishing mark or number (*vide* specimens in the margin); and a register should be kept showing the distribution of these stamps among the staff. The stamps should be entrusted to the persons responsible for the audit of the vouchers; and the register should be so kept as to indicate who is responsible for the audit of any given voucher.

One series.

A. Cancelled.

B. Cancelled.

or &c.

C 1

C 2 &c.

6. In view of the relaxation in arithmetical check now sanctioned, the Government of India considers it advisable to remind all disbursing officers of their responsibility for the correctness of payments authorized by them, and of the necessity for exercising a close supervision over their disbursements.

7. It has been estimated that the time occupied by one man in the Examiner's office in the check of calculations in vouchers for payments, amounts to $1\frac{1}{2}$ days, and in audit enfacements to half a day, for each set of divisional accounts dealt with in each month. The reduction in work now authorized, in conjunction with the specialization of arithmetical check referred to in paragraph 3, should lead to a considerable saving in the cost of Examiners' offices, and the Government of India hopes that Local Governments and Administrations will take early steps towards making the reductions feasible.

Order—

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 only).
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 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.
The Comptroller-General (for information).

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

Ordered also that a copy be forwarded to the Finance and Military Departments, for information.

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

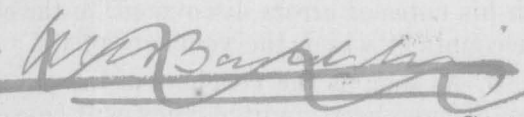
To the Secretary to the Government of Madras.

ORDER—dated 21st September 1889, No. 2640 W., Public Works.

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

2. The Examiner, Public Works Accounts, will report in due course what reductions are feasible in the cost of his office establishment in consequence of the arrangements now ordered.

(True Extract.)


Captain, R.E.,
Under-Secy. to Govt., P.W.D.

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

Exd.-P. L. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated September, 21st.

Recd.

Encl.

G.O., 21st Sept. 1889, No. 2640 W.

SEPTEMBER.

Vouchers

Resolution of the Government of India regarding the checking of the calculations in — for payments submitted with the accounts of Executive Engineers and cancellation of these vouchers, communicated to the Examiner, for information and guidance and for report as to the reductions feasible in his office in consequence of the reduction of work now authorized.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ERRATUM.

Circular No. 10 P. W. of 1889. For "Simla the 10th September 1889" read "Simla the 10th October 1889."

R. G. MACDONALD,
Offg. Under-Secretary.

Raising of limit.

Read—

Public Works Department Code, Vol. II, Chapter XIII, paragraph 60, and the following extract from the report by the Public Works Accounts Committee:—

* * * * *
238. *Record of outlay by sub-heads.*—Several officers of high standing and experience laid great stress on the desirability of limiting the detail of outlay in the works' accounts. It is alleged that the distribution of charges between sub-heads is frequently arbitrary. The Committee thinks that the record of outlay on all works costing Rs. 5,000 and under, may, unless specially otherwise ordered by the sanctioning or controlling officer, be limited to totals under cash and stock. In the case of works estimated to cost over Rs. 5,000 the record of outlay should, the Committee thinks, generally follow the abstract of the estimate, but it should be within the power of the superintending engineer to curtail or extend this as he may consider necessary.

* * * * *
RESOLUTION.—The Government of India is pleased to give Local Governments and Administrations power to raise, at their option, the limit of cost of works, below which outlay need not be recorded by sub-heads,* from Rs. 2,500 to Rs. 5,000. In the case of the Irrigation Branch of the Department, however, it appears to the Government of India, that it will be advisable that outlay on special works which require exceptional care, such as aqueducts and syphons on distributaries should be recorded by sub-heads, even if they are estimated to cost less than the above limit, provided the estimated cost is not under Rs. 2,500. Local Governments and Administrations may also empower Superintending Engineers to extend this principle to any other works estimated to cost between Rs. 2,500 and Rs. 5,000.

2. The outlay on works which, under the operation of this resolution, is not kept by sub-heads, will not be detailed in completion reports.

3. This order is applicable to the Buildings and Roads and Irrigation branches of the department. The similar rule for the Railway Construction Branch will be found in Code, Vol. III, Chapter V., paragraph 152.

ORDER.—Ordered that the foregoing be forwarded to the Local Govern-

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 Accountant General, Public Works Department.
The Director General of Telegraphs.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division.
The Comptroller General.
The Accountant General, Bengal.

For information.

ments, Administrations and Officers noted in the margin for information and guidance.

Ordered also that a copy be forwarded to the Military Department for information.

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

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following:—

Circular from the Government of India, Public Works Department (Account—General), dated Simla, 9th October 1889, No. 9, Public Works.

Abolition of Audit by Sub-heads, and of Work Vouchers.

Read—

Paragraphs 310—318 of the Report of the Committee on Public Works Accounts appointed under Resolution No. 374 A.-G., dated the 22nd October 1888.

SUBJECT No. X.

Audit of Works' accounts by the Examiner.

310. *Meaning of "Sub-head."*—In the Code (*vide* paras. 15 and 16, chapter XII, volume I), the term, "sub-head," is defined; but that definition is not carried through the Code and the forms. The term "sub-head" was, therefore, used by the Committee in its discussion with departmental officers, in the popular acceptation of class or description of work, such as brick-work, centering, arching, &c., &c.; and this use of the term is adhered to in this report.

311. *Audit by sub-heads.*—It is generally admitted that the orders requiring the Examiner to audit the outlay on works by sub-heads of estimates, have failed to secure the end in view; and it is believed that they have given rise to an immense amount of unfruitful correspondence, wasted valuable time, and caused much friction between the accounts and the executive branches of the department. The Examiner's audit must necessarily be of a formal character and cannot take account of circumstances affecting rates or even totals of sub-heads which may be at once recognisable by the Superintending Engineer. Further, the Examiner cannot in such cases indicate the remedy when he points out the defect.

312. It is the general opinion of the officers consulted, and the Committee concurs in the view, that the Examiner's audit by sub-heads should be abandoned; and that the check necessary to secure adherence to sub-heads of estimate should be left to the Executive and the Superintending Engineers. The question of the detail of expenditure by sub-heads necessary in the works ledger has been discussed in para. 238 under subject No. VI.

313. *Limit of audit.*—The Examiner's audit of outlay on works should, in the Committee's opinion, be limited to a check by (1) the amount of the estimate, (2) the amount of the appropriation, and (3) vouchers of the payments. If in any case a sub-head exceeded, say, Rs. 50,000, the Committee thinks it might be treated in audit as a separate work.

314. *Works slip.*—In order to enable the Executive Engineer to control his works, he would have, in his works ledger, a record of the outlay on each separate work by sub-heads when necessary; and when the Superintending Engineer considered it necessary he would require the totals of the works ledger under each sub-head to date, in contrast with the estimate figures, to be reported to him monthly or at longer intervals (*vide* para. 228 above).

315. The most suitable form for this purpose would be one adapted from Part I of the present form of work voucher. This might be called the works slip (*vide* Appendix Y). In this the estimate figures should be printed. There should be as large a space as convenient given for remarks.

316. *Superintending Engineer's responsibility.*—The responsibility for the watch over the sub-heads of the estimate would thus rest with the Superintending Engineer. He, and not the

Examiner, can exercise an efficient check, as he can allow deviations within such limits as may be prescribed for the circumstances of each work and province, or, if beyond his powers, can refer at once, on the merits of the question, to the Chief Engineer. By the acceptance of this proposal no really useful check will be abandoned, and an efficient control, which will operate quickly and without troublesome correspondence, will be substituted for a procedure which is cumbersome and dilatory, and which tends by its prolixity to be practically inefficient.

317. *Work vouchers disappear.*—The work voucher would disappear except in so far as a return in the shape of Part I thereof would be submitted, when called for, to the Superintending Engineer. This would obviate the necessity of keeping a duplicate register of works to send to the Superintending Engineer as is now done in some provinces.

318. *Use of works slip for administration.*—It is possible that, with information in the shape here proposed regarding individual works supplied to them, Superintending Engineers may be able to dispense with much that is now contained in the administrative progress reports which they require Executive Engineers to compile and submit (*vide paras. 430 to 432 under subject No. XXV*).

Resolution.—The Government of India agrees with the Committee in considering that the present audit of outlay on works by sub-heads,* in the Examiner's office, may be discontinued; and is pleased to

order that in future "work vouchers" for such expenditure shall not be submitted to the Examiner by Executive Engineers. The outlay on each work should, as now, be exhibited in one line in the monthly accounts; and this entry may be supported by a simple form of schedule-docket or list of vouchers, drawn up with the approval of Local Governments and Administrations by the Examiner, and showing nothing more than the name of the work, the amount of the estimate, the amount of the appropriation, the outlay to date and the outlay of the year.

2. The Committee's remarks in para. 316, cited above, are not to be read as increasing the responsibility of the Superintending Engineer, which will not be affected by this resolution. The responsibility for initiating the action necessary to regularise outlay, or to prevent irregularity, must rest with the Executive Engineer, and to enforce this the Government of India, while leaving the Superintending Engineer complete discretion to call for the "works slip" on any occasion that he may desire to receive it, is pleased to decide that Executive Engineers must invariably submit the works slip with such explanation as will enable the Superintending Engineer to pass orders on the case, on the occurrence, or the probability of the occurrence, of any irregularity in the rate or cost of a sub-head. The form of works slip is forwarded as an accompaniment to the present resolution.

3. It will thus be seen that it rests with the Superintending Engineer to investigate excesses over sub-heads with the view of deciding whether or not a revised estimate will be required for the work. When a revised estimate is required it will also devolve on the Superintending Engineer to see that it is submitted in due time to the sanctioning authority. A revised estimate is necessary whenever the total expenditure from any cause is likely to exceed by more than 5 per cent. the total of the original estimate including the provision for contingencies.

4. Executive Engineers will now be relieved of the labor involved in the preparation of work vouchers and of correspondence with the Examiner in regard to excesses over sub-heads and rates. The work of Examiners' offices will be reduced by the time now spent on the arithmetical check and the audit of work vouchers, and by part of the time employed on statements of objectionable items. The work that it is now proposed to abolish in the Examiner's office is estimated to occupy rather more than a day of one man in each month for each set of divisional accounts received. It is evident that this reduction of work should permit of reduction of staff in Examiners' offices, and the Government of India desires that such reduction as is possible may be carried into immediate effect. Proposals for fresh sanctions for Examiners' offices need not, however, be put forward until all the measures of relief now under consideration are decided upon.

5. These orders are applicable to the Buildings and Roads, Irrigation, and Railway Construction branches of the department.

ENCLOSURE.

WORKS SLIP.

Name of Work—Constructing the Neela Bridge.

Month—January 1880.

Comparison of expenditure to date with sanctioned estimate.

Items of work.	AS PER ESTIMATE.			AS EXECUTED.			Explanation of deviations, excesses, &c.
	Quantity.	Rate.	Cost.	Quantity	Rate.	Actual cost to date.	
1. Foundation, masonry.	6,298 C. ft.	RS. A. P. 16 0 0	RS. 1,008	* 7,422	RS. A. P. 15 8 0	RS. A. P. 1,150 6 6	* Excess in quantity due to a heavy spring met within foundations.
2. Ashlar superstructure	32,896 "	18 0 0	5,921	9,050	16 7 9	1,492 0 6	
3. Centering ..	2	400 0 0	800	2	350 1 9	700 3 6	
4. Arching, including dressing stones.	7,857 "	25 0 0	1,964	2,700	† 31 6 0	847 4 9	† Excess in rate due to the orders given by Superintending Engineer to dress the stones more finely than was contemplated.
5. Cut stone coping ..	1,307 Rg. ft.	1 0 0	1,307	..	..	..	
6. Forming road ..	1,000 "	37 8 0	375	482	..	..	
7. Earthwork ..	32,000 C. ft.	0 8 0	160	4,000	..	287 12 0	
8. Metalling ..	6,300 "	1 12 0	110	5,300	..	..	
9. Contingencies ..	..	..	582	..	..	123 6 6	
10. Total of estimate and value of work done ..	..	..	12,227	..	..	4,601 1 9	
11. Add—Materials at site of work ..	..	..	..	..	..	842 6 0	
12. " Advances to work-people ..	..	..	..	..	..	..	
13. Deduct—Arrears due ..	..	..	..	..	..	Total .. 5,443 7 9	Note.—Important liabilities not included in the work's account should always be noted in this column, and their approximate amount stated. Re-appropriation applied for— <i>vide</i> No. 1146, dated 30th November 1879.
14. Total outlay to date ..	..	..	..	..	..	153 2 9	
15. Deduct—Outlay to end of last year ..	..	..	..	..	..	5,290 5 0	
16. Total outlay of current year ..	..	..	..	..	..	2,130 0 0	
17. Appropriation of do. ..	..	..	..	..	..	3,160 5 0	
	..	..	..	..	..	600 0 0	

Note.—All entries would be printed except those falling in the "as executed" and "explanation" columns.

Work commenced—January 1879.

Present state of progress, in general terms. Foundations completed. Superstructure half up to springing of arches.

Dated 10th February 1880.

Accountant.

Executive Engineer.

Order—

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

Ordered also that a copy be forwarded to the Finance and Military Departments for information.

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

To the Secretary to the Government of Madras,
Public Works 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 Baluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Accountant-General, Public Works Department.
The Director-General of Railways.

For information only.

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

24TH OCTOBER 1889, No. 3009 W., PUBLIC WORKS.

ORDER—dated 24th October 1889, No. 3009 W., Public Works.
Communicated to officers of the Public Works Department for information and guidance.

2. The Examiner, Public Works Accounts, will submit, for approval, the form of schedule-docket referred to in para. 1 of the Resolution, and with advertence to para 4. he will report what reduction of staff in his office will be feasible.

(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.
„ the Consulting Engineer for Railways.
„ the Chief Engineer, Periyar Project.
„ Superintending Engineers.
„ the Consulting Architect to Government.
„ the Examiner, Public Works Accounts.
„ the Examiner, Railway Accounts.

Exd. J. Moses.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated October, 24th.

Recd.

Encl.

G.O., 24th Oct. 1889, No. 3009 W.

OCTOBER.

**Abolition of Audit by Sub-heads
and Work Vouchers**

Orders on Circular from the Government
of India issuing instructions for the — .

11TH NOVEMBER 1889, No. 3197 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. 17, Public Works.

Completion Reports and Completion Certificates.

Read—

Public Works Department Code, Volume I, Chapter VII, paragraphs 33-35.
Public Works Department Code, Volume I, Chapter IX, paragraphs 38 to 43.
Public Works Department Code, Volume II, Chapter XIII, paragraph 60.

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

SUBJECT No. XVIII.

Completion Reports and Completion Certificates.

387. The orders regarding completion reports are contained in paras. 38 to 44, chapter IX,
volume I of the Code.

388. Details are not required in the completion reports of works costing less than Rs. 2,500
each. A number of such works are allowed to be scheduled together in one completion report.

389. *Details in Reports.*—Provision has been made in the suggested works ledger for the
record of outlay and of progress in any detail considered necessary by the Executive Engineer,
the Superintending Engineer, or higher authority. It is questionable what end is served by the
detail in full in the completion report of the quantities of work done as compared with the
estimate.

390. The orders in para. 42 quoted above, as modified by Standing Order No. 78 of
21st September 1887, appear to meet all requirements with respect to works under Rs. 2,500,
and the Committee would recommend their application to all works, the outlay on which is not
recorded by sub-heads.

391. *Limit of use of detailed Reports.*—The Committee would recommend that when the
account of a work is kept by sub-heads, it should not be necessary, except under special orders
of the sanctioning authority, to submit a detailed completion report as in form 45A, if the total
cost be within five per cent. of the estimate. In such cases a simple certificate showing the total
estimate, total outlay and the excess or saving, &c., and bearing the office number of the record
plan, should be sufficient. When the total amount of an estimate has been exceeded by more
than five per cent., the sanctioning authority may either call for a revised estimate or accept a
completion report in a form similar to the present form 45A, full explanation being given of the
causes of excesses and savings under each sub-head.

392. *Completion Certificates.*—The reference to plan and estimate on the certificate on forms
45B and 45D should be cut out. It gives rise to interference by officers of departments for
which the Public Works Department does a service, with professional details, which, as a rule,
they are not competent to pronounce an opinion upon, and frequently causes much delay.

Resolution—The Government of India accepts the recommendations of the
Committee; and is pleased to rule—

I.—That the orders in Public Works Department Code, volume I, chapter
IX, paragraph 42, with respect to the omission of details from com-
pletion reports, be applied to all works, the outlay on which is not
recorded by sub-heads (*vide* Circular No. 10 Public Works of 1889).

II.—That in the case of works on which outlay is recorded by sub-heads a detailed completion report in form No. 45A shall be required only when the total estimate has been exceeded by more than five per cent. When the cost does not exceed the estimate by five per cent., it will be sufficient if the Executive Engineer submits a simple certificate, showing the total estimate, the total outlay, and the excess or saving, and bearing the office number of the record plan.

III.—That, when excesses occur at such an advanced period of the construction of a work as to render the submission of a revised estimate purposeless, the excesses be dealt with in a completion report, in which details need only be given when the excess is above five per cent. of the original estimate.

IV.—That the references to plan and estimate in the certificate on forms 45B and 45D be expunged.

2. This order applies 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 Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Central Division.
The Accountant-General, Public Works Department.
The Director-General of Telegraphs,
The Director-General of Railways, } for information only.
The Comptroller-General,

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

(Signed) R. C. B. PEMBERTON, Col., R.E.,
Secretary to the Government of India.

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

ORDER—dated 11th November 1889, No. 3197 W., Public Works.

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

2. The Examiner, Public Works Accounts, will, with the least possible delay, submit draft standing orders embodying in the Madras Public Works Code the modifications of rules now authorised by the Government of India.

(True Extract.)

Captain, R.E.,
Under-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.

Exd. J. Moses.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of {1889} Madras.

PUBLIC WORKS.

Dated November, 11th.

Recd.

Encl.

G.O., 11th Nov. 1889, No. 3197 W.

NOVEMBER.

Completion Reports and Completion Certificates

Circular from the Government of India issuing instructions in regard to the preparation of —, communicated to the officers concerned.

Circular No. 3 Railway.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 15th March 1890.

Application of the rules for the audit and record of outlay in the Buildings and Roads, Irrigation and Railway Construction Branches of the Public Works Department to Open Lines of State Railway.

Read—

Paragraphs 27 and 28 of a note by the Deputy Accountant General, Public Works Department, on reduction of work in the office of the Examiner of Accounts, North Western Railway, submitted with letter No. 466½ G., dated the 15th May 1889, from the Accountant General, Public Works Department:—

27. Part of the work consists of the post-audit of accounts received in a more or less compiled state. The labour connected with these can be reduced by—

(a). Abandoning audit by sub-heads; and reducing audit to a comparison with vouchers, estimate and appropriation.

(b). Replacing work vouchers by schedule dockets.

(c). Ceasing to enface vouchers, but defacing them by a piercing or other stamp instead.

(d). Reducing the check of calculations in vouchers to a test-check.

28. The accounts to be dealt with are those of two Executive Engineers, three workshops, and one Petroleum Superintendent. There are also the Sukkur bridge accounts and the accounts of two collieries, the Bolan High Level line, the press at Lahore and an oil mill.

Read also—

Letter No. 244 A., dated 21st December 1889, from the Director General of Railways.

RESOLUTION—The Government of India has had under consideration the question of applying the provisions of the following circulars:—

Public Works Department Circular No. 4 P. W., dated 4th September 1889,

„ „ „ No. 9 P. W., „ 9th October „

„ „ „ No. 10 P. W., „ 10th „ „

„ „ „ No. 17 P. W., „ 23rd „ „

to open lines of State Railway, both as regards Capital and Revenue expenditure.

2. The Government of India is of opinion that Public Works Department Circulars Nos. 9 and 17 P. W. may be so applied in their entirety.

3. With regard to Public Works Department Circular No. 4 P. W., dated 4th September 1889, the ordinary work on open lines of State Railway is so different from that in other Branches of the Department that the provisions of this circular cannot well be applied to the former. In open line accounts offices, the arithmetical accuracy of all bills sent for *pre-audit* must be tested throughout, without any exception whatever. In cases, however, in which any part of the work in the Examiner's office consists of the *post-audit* of accounts received in a more or less compiled state from the divisional or departmental offices, the Government of India has no objection to the provisions of Circular No. 4 being held applicable to the vouchers of such compiled accounts. The arithmetic of these must, however, be wholly checked in the compiling office before despatch.

4. As regards Public Works Department Circular No. 10 P. W. of 1889, the Government of India considers that the procedure prescribed in the Code, Volume IV, Chapter III, para. 56, for the record of Capital expenditure should be continued. It would be a convenience, however, if the works registers maintained in the Examiners' offices were kept in the same detail as those in Executive Engineers' offices. In this case, the Manager would have information regarding the progress of expenditure, &c., ready at hand which he would otherwise have to obtain from the Executive Engineer. The responsibility for initiating action necessary to regularise outlay, or to prevent irregularity, must rest with the Executive Engineer. In many cases, the "works slips" referred to in Public Works Department Circular No. 9 P. W. of the 9th October 1889 would be unnecessary, as the works registers maintained in the Examiners' offices would be available at any time for reference.

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 and Assam.
The Director General of Railways.
The Accountant General, Public Works Department.

For information only.

The Chief Commissioner of Coorg.
The Resident at Hyderabad.
The Agents to the Governor General, 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 and Lucknow and Central Division.
The Comptroller General.

ORDER.—Ordered, that a copy of the above be forwarded to the Local Governments and Administrations and Officers, noted in the margin, for information and guidance.

Ordered also, that a copy be forwarded to the Local Governments and Administrations and Officers marginally noted for information.

R. W. Sanbutor
Colonel, R.E.,

Secretary to the Govt. of India.

To the Secy to the Govt of Madras.

No. 2640 W 2/21-9-89

" 3009 W " 24-10-89

" 3197 W " 11-11-89

Order from 449 R of 31st March 1890
28/1/90
25/2/90
29/11/90

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

26.3.90

for R.

To the Comptroller for Rys. 2087
" Govt. Secy. Rys. 2087
" Do Rys. 2087
26-3-90 R 28-3-90

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Communicated to
the Consulting Engineer
for Railways for attention.

/ True Extract /

/ Signed / S. S.

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The Cong: Expt. for Rep:
" Expt. Gnto: Rep: acc'ts:
" Judg: Departt:

No. 0298 R. T.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

Carriage of non-military prisoners by railway.

To

THE GOVERNMENTS OF MADRAS, BOMBAY, BENGAL, THE NORTH-WESTERN PROVINCES AND OULH, AND THE PUNJAB.

THE CHIEF COMMISSIONERS OF THE CENTRAL PROVINCES, ASSAM, AND BURMA.

THE RESIDENT AT HYDERABAD.

THE AGENTS TO THE GOVERNOR GENERAL FOR RAJPUTANA, CENTRAL INDIA, AND BALUCHISTAN.

THE DIRECTOR GENERAL OF RAILWAYS.

THE CONSULTING ENGINEERS TO THE GOVERNMENT OF INDIA FOR RAILWAYS, CALCUTTA, LUCKNOW, AND CENTRAL DIVISION.

Calcutta, the 14th March 1890.

SIR,

A proposal has been received by the Government of India that non-military prisoners should be carried by railway on Warrant Credit Notes.

2. The object of introducing this revised system is to prevent fraud in the case of a constable in charge of prisoners purchasing tickets for his party as ordinary passengers after being provided by the jail authorities with the full amount due for reserved accommodation; or else of a warder, in charge of a released prisoner who is a resident of a distant district, sharing in the railway fare which has been paid for the released prisoner to reach the station nearest his dwelling, and allowing the latter to travel a shorter distance or to remain behind in the station in which he has been released.

3. The Credit Note system has been accepted by the East India Railway Company, and the Government of India will be glad to see it introduced wherever Civil authorities can arrange matters satisfactorily with the Railway Administration concerned.

I have the honour to be,

SIR,

Your most obedient Servant,

M. C. BRACKENBURY, *Major, R.E.*,

Under Secretary.

Documents accompanying.
Nil.