

Public Works (1890) Department.

RAILWAY BRANCH.

G.O., No. 1945 Ry.

DATED 5th December

[Despatch Abstract.]

"Schedule Docket."— The draft form of— drawn up by the Examiner of East Coast Railway accounts for use on that Railway, approved.

GOVERNMENT OF MADRAS.

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—

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 acceptance 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 ..	..	..	..	..	..	..	
					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.
13. Deduct—Arrears due ..	..	..	..	..	..	153 2 9	
14. Total outlay to date ..	..	..	..	..	..	5,290 5 0	
15. Deduct—Outlay to end of last year ..	..	..	..	..	..	2,130 0 0	
16. Total outlay of current year ..	..	..	..	..	..	3,160 5 0	
17. Appropriation of do. ..	..	..	..	..	..	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—

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.

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.

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, Periyár 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 —.

No. 1997
338

From

WALTAIR, 19th November 1890.
20

THE ENGINEER-IN-CHIEF, EAST COAST RAILWAY.

To

The Consulting Engineer
for Railways
Madras.

The following is forwarded for favor of
Government approval.

J B Maure
Engineer in Chief
E. C. Ry

Copy of letter N^o 186 dated 15th Nov: 1890
from the Examiner of Accounts East Coast Ry.
To the Engineer-in-Chief East Coast Railway

I have the honor to forward here-
with draft of a form of "Schedule Docket"
proposed for use on this Railway and,
in accordance with Government of India
Circular N^o 9 dated the 9th October 1889,
to request that the Local Government be
asked to approve of its adoption.



Set of Vouchers supporting the charges of the month.

Notes.

East Coast Railway.

1. This form serves as a covering docket to the vouchers for the month. It will be submitted for each separate No. in the "Schedule of Expenditure", and to it will be tacked on all the vouchers submitted in support of the expenditure, reasons being given, in the columns of remarks, for the non-submission of any vouchers.

Division...

En 928

Main Head...

Sub Head...

Month...

Schedule No. ...

Schedule Docket

2. All expenditures, in so far as it consists of payments individually in excess of Rs. 5, will be supported, in the accounts submitted to the Examiner for audit, by vouchers containing particulars of the charge and bearing acknowledgment of the payee in due form, with the single exception of payments for daily labourers upon muster rolls.

or list of vouchers.

Name of Work ...

PW 11584/90

Authority...

Amount of Estimate - Rs.

3. As far as practicable separate vouchers will be taken for payments made for separate works, but if any one voucher appertains to two or more works, the amount chargeable to each will be clearly shown upon it.

Amount of Appropriation - Rs.

Outlay to date ... Rs.

Outlay of the year Rs.

Outlay of the month Rs.
(see list on reverse)

Accountant.

Form No. 2.

OFFICE OF CONSULTING ENGINEER FOR RAILWAYS,

PUBLIC WORKS DEPARTMENT.

Madras, 27th November 1890.

Letter from the Engineer-in-chief East Coast Railway No. 1997 dated 19th November 1890 with enclosure.

No. 848

SUBMITTED

for the approval of Government, with reference to paras 1 and 5 of Government of India, Public Works Department, Resolution in Circular No. 9 dated 9th October 1889 embodied in G. O. No. 3009N dated 24th idem.

2. The Engineer-in-chief East Coast Railway forwards for approval a draft of a form of "Schedule docket" submitted by the Examiner of that Railway for use on the East Coast Railway construction.

Sidney Smith,
Major R.E.

For Alls. Genl. Secy. P.W.D.

From
No. 1945 Rg 5- Dec 79.
J.H. 3/12/00
Approved.

From
C. 11384
THE CONSULTING ENGINEER
FOR RAILWAYS,
MADRAS.

W
O.H.S. R

No. 848
Dated 27th } October 1890.
Received 28 }

No. of ENCLOSURES. 2

Subject.

Submitting for approval
a draft of a form of "Schedule
-docket" drawn up by the
Engineers of East Coast Ry
accounts, for use on that Ry

B
No. 1945 Rg 5- Dec 79.

To
The Consulting Engineer
for Rg 5- Dec 79.
E.C. Ry. Secy.

W
J.H. 3/12/00
Approved.

Submitting for approval
a draft of a form of "Schedule
-docket" drawn up by the
Engineers of East Coast Ry
accounts, for use on that Ry