

(1) Number of pages _____

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MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No. 1658

173,174

Press
Mis.

Dated

10-7-18/2

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
10th July 1872.*

No. 173. Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Fort St. George, 7th June 1872, No. 577:—

ADVERTING to the form of Contractors' Ledger prescribed in the Manual of Public Works Accounts, and in use in all Range Offices, I have the honour to bring to the notice of Government that in November last the Superintending Engineer of the 4th Division addressed this office on the expediency of modifying the form in question, so as to provide for the entry in it of fuller details than are now afforded.

2. The form of Contractors' Ledger as now kept in Range Offices is identical with that furnished with the Government of India Public Works Code; and although there is no rule which requires that the personal accounts of each contractor in connection with each individual work undertaken by him should be posted in the Ledger, which is the nature of the modification recommended, it would, I am of opinion, be an improvement on the present system to have such details given in respect of all *large and important works*.

3. I accordingly addressed a Circular Memorandum on the subject (as per copy enclosed) to all Range Officers for the purpose of ascertaining their views on the proposed modification, and then laying the matter before Government.

4. The replies to the Circular have all been received, with the exception of a few which are still due from Range Officers. The opinions expressed are, for the most part, in favour of the modification. In a few ranges in which either the contract system does not obtain, or the works executed are of a petty nature, the Range Officers have not recorded their remarks, and but one or two Range Officers consider an alteration in the present form unnecessary.

5. The modification is simply an extension of the present Ledger, and the additional labour which its preparation may involve would be amply compensated by the usefulness of the document as an abstract record of expenditure on large works undertaken by contract agency, and as affording ready information on inquiries connected with past expenditure, which can now only be obtained by a tedious examination of old bills and vouchers.

6. With the approval of Government, I purpose issuing a Circular to Range Officers providing for the introduction in their Ledgers, in the case of *large works only*, of the separate folio referred to in the 1st paragraph of the accompanying printed memorandum.

No. 2,377.

MEMORANDUM.

THE Controller of Public Works Accounts has the honour to invite the attention of Range Officers to the present mode of keeping the Contractors' Ledger. In the case of really important works, such as Central Jails, extensive Irrigation Works, etc., that may be under execution entirely or partially by contract, it seems desirable that a *separate folio* should be opened in the Ledger for each Contractor, which should exhibit his personal account with the range; the value of the

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work executed and charged for being shown on the Credit or right hand side, and the payments, on the Debit or left hand side.

2. For works of minor importance the Ledger may be kept as heretofore, showing, on one side, the value of work done by each Contractor in connection with all the contracts undertaken by him, as per certificates or bills filed, and, on the other, the payments made.

3. For works executed by petty contract, the accounts connected with which are kept in form M, the sum of the transactions may be carried as hitherto in the Contractors' Ledger, to a head "Petty Contract."

4. The accounts in each of the three cases cited above will have to be closed and balanced monthly, and a copy forwarded to this Office, with the monthly accounts of Range Officers, whose views on the subject are requested.

FORT ST. GEORGE,
19th December 1871.

S. BROCK,
Controller of Public Works Accounts.

No. 174.

ORDER THEREON, 10th July 1872, No. 1,658.

ACCOUNT, No. 10.

THE Government fully concur in the advisability of introducing the proposed addition to the present form of Contractors' Ledger, and as in addition to the reasons assigned in the Controller's letter in favour of its adoption, the information which will be afforded will be valuable in the case of failures of works, or of any disputes that may arise, His Excellency the Governor in Council directs that the new form be adopted in the case of all large and important contract works.

(True Extract.)

Colonel, R.E.,

Secretary to Government.

To Superintending Engineers.
.. Major R. B. Kennedy.
To the Controller of Public Works Accounts.

Exd. S. T. Austin.

N^o 577 Office of the Controller of
Public Works Accounts.
Fort St. George, 7th June 1872.

From The Controller of Public Works
Accounts,
Madras.

To The Secretary to Government,
Public Works Department,
Madras.

Sir,
Adverting to the
Form of Contractors' Ledger
prescribed in the
Manual of Public Works
Accounts, and in
use in all Range
Offices, have the
honour to bring to the
notice of Government
that in November

last the Superintending
Engineer of the 4th
Division addressed
this Office on the
expediency of modify-
ing the form in
question so as to
provide for the entry
in it of fuller details
than are now
afforded.

2. The form of
Contractors' Ledger now
kept in Range
Offices is identical
with that furnished
with the Government

of India Public Works
Code; and although
there is no rule
which requires that
the personal accounts
of each contractor in
connection with each
individual work
undertaken by him
should be posted in
the Ledger, which is
the nature of the
modification recom-
mended, it would,
in my opinion, be
an improvement
on the present system

to have such
details given in
respect of all large
and important
works.

3. Accordingly
addressed a Circular
Memorandum on
the subject (a paper
copy enclosed) to
all Range Officers
for the purpose of
ascertaining their
views on the proposed
modification, and
then laying the
matter before
Government.

3
4. The replies to
the Circular have
all been received,
with the exception
of a few which
are still due from
Range Officers. The
opinions expressed
are, for the most
part, in favor of
the modification.
In a few Ranges
in which either the
contract system
does not obtain,
or the work executed

are of a petty
nature, the Range
Officers have not
recorded their remarks,
and but one or two
Range Officers consider
an alteration in
the present form
unnecessary.

5. The modification
is simply an extension
of the present Ledger,
and the additional
labour which its
preparation may
involve would be
amply compensated

by the usefulness
of the document
as an abstract
record of expenditure
on large works
undertaken by
Contract Agency,
and as affording
ready information
on inquiries connected
with past expenditure,
which can now
only be obtained
by a tedious exami-
nation of old Bills
and Vouchers.

6. With the approval

of Government I
purpose issuing a
Circular to Range
Officers providing for
the introduction
in their ledgers,
in the case of
large works only,
of the separate folios
referred to in the 12th
para of the accompany-
ing printed Memo.

Have the honor to be
Sir,
Yours most obedt servant

S. Hoell

Controller of Public Works Account

DD

P. W. 1872 Manual.
 The Controller of
 P. W. Accounts,
 & known.
 No 2844.
 The Secretary
 to Government
 P. W. D.
 known.

Dated 72 June 1872
 Recd 8 5

No 577
 Submit for
 approval, in quali-
 fication in the Controller's
 Ledger in view of
 Ledger Office, with
 a view to provide
 for the entry of
 details of work
 in connection with
 contracts for work
 and in connection
 with the

No 1/3

No 1658. 10th July 72.

No 1658.

The Government
 fully concurs in the
 advisability of intro-
 ducing the proposed
 addition to the present
 form of Contractor's
 Ledger, and as in
 addition to the reasons
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 troller's letter in favor
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 valuable in the case
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 or

or any disputes that
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cellency the Governor
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that the new form
be adopted in the
case of all large
and important Con-
tract Works -

G.W.N.

To Messrs. Messrs.
Messrs. Messrs.
Messrs. Messrs.

Desp. 17/1/72

C/2844

Govt. of 1872 Madras.

PUBLIC WORKS.

To
The Superintending
Engineer.

Date

Recd.

Encl.

G. O 10th July 1872. N. 658.

Nos. 173 - 174

Contractors Ledger. Printing
The adoption of the new
form of Contractors
Ledger in the case of
all large & important
works -

Despatched 17/7/72