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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

f. w DEPARTMENT

G.O. No. <u>1740 w</u>	Press.
B.P. No.	Mis.
Dated <u>21. 7 - 1880</u> ~~187~~ .	

V. S. M.

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

21st July 1880, No. 1,740 W.

General.
Account.

Read the following paper :—

No. 88. From Major D. H. TRAIL, R.E., Officiating Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 30th June 1880, No. 57 W.

With reference to paragraph 5 of the Revised Rules for Accounts of Civil Officers, published with Public Works Department Circular No. 76 of 1879, in which it is laid down that the Civil Officers' Account "may be sent either direct to the Examiner or through the Executive Engineer, as may be found most convenient," I have the honor to request sanction to a discontinuance of the present arrangement by which the accounts are sent to me direct, and I beg to propose that in future they may be submitted through the Executive Engineer instead.

2. The grounds upon which the present proposition is made are the following.

3. The submission of Civil Officers' Accounts to this office direct necessitates the keeping up of a separate set of books for each Civil Officer; thus the transactions with 47 Civil Officers necessitate the keeping up of 47 separate sets of books, with the resulting correspondence, &c.

4. It is found to be no longer practicable to maintain this system with anything like efficiency, with the establishment of this office reduced to its present low limit.

5. Further, the system of allowing Civil Officers to draw against the Executive Engineer's letter of credit gives rise to a great deal of confusion in account and much correspondence. The system is simple in itself; but owing either to the class of men usually employed in Civil Officers' offices to keep the accounts failing to grasp it, or for some other reason, it is found not to work satisfactorily.

6. To meet these difficulties, it is proposed to treat Civil Officers as imprest holders under the Executive Engineer, so that their accounts, instead of being rendered each separately to this office, will be distributed amongst the several divisions and amalgamated with them, and the whole Public Works outlay of each division will be rendered and kept in one account, and will thus be more easily dealt with.

7. Each Executive Engineer will have to deal on an average with two Civil Officers as imprest holders; and omitting the expenditure on Local Fund Works which formed the bulk of their outlay, and which is now excluded from our accounts, the remaining number of Civil Officers' works to be accounted for by each Executive Engineer will not very sensibly increase the Executive Engineer's schedule, while the relief to this office in the number of books and accounts to be maintained will be considerable.

8. Moreover, Executive Engineers being on the spot, with the advantage of personal communication with Civil Officers, will be able to obtain any information and rectify any irregularity more readily and speedily than this office could possibly do by correspondence.

9. Also, as Executive Engineers will not recoup Civil Officers with funds for future expenditure until they receive clear and satisfactory accounts of the past outlay, the difficulty in the present letter of credit system, of old irregularities and errors in account remaining unexplained, while fresh ones are daily accumulating, will be almost entirely removed.

10. As therefore the check over Civil Officers' expenditure will not be less effective than it is at present, while the saving in account work and in correspondence will be great, and since the rules allow of the proposed arrangement, which will be a great convenience under existing circumstances, I beg the favor of your giving the matter your early consideration and sanction, as being the best means of overcoming the difficulties experienced.

No. 89. ORDER THEREON, 21st July 1880, No. 1,740 W.

THE Government concur with the Examiner of Public Works Accounts, and direct that in future the Public Works Accounts of all Civil Officers be forwarded to the Examiner through the Executive Officers of the divisions concerned, the former being considered as imprest holders under the latter.

(True Extract.)

Major, R.E.,
Under Secy. to Govt., P.W.D.

To Superintending Engineers.
„ Superintendents of Works.
To the Examiner of Public Works Accounts.
„ Financial, &c., Departments.
„ Revenue Department.
„ Board of Revenue.
„ Accountant-General.

Msd. A. F. Goodall.
Spare Copies

1740 W
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GENERAL
ACCOUNT

Govt. of Madras
PUBLIC WORKS.

SUPERINTENDING ENGINEER

Dated July, 1880.

Signed

Recd.

Encl.

G. O., 21st July 1880, No. 1540 W.

JULY.
Nos. 88-89.

Public Works Accounts of Civil Officers.
Directing the submission of — to the
Examiner through the Executive Officers.

FROM MAJOR C. H. TRAIL R. E.,

CHIEF EXAMINER P. W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 5/11

MADRAS, 30 JUNE 1880.

Recd. 7 July 1880

SIR,

WITH REFERENCE TO PARA 5, OF THE REVISED RULES FOR
ACCOUNTS OF CIVIL OFFICERS, PUBLISHED WITH PUBLIC WORKS
DEPARTMENT CIRCULAR NO. 75 OF 1879, IN WHICH IT IS LAID
DOWN THAT THE CIVIL OFFICERS ACCOUNT 'MAY BE SENT EITHER
DIRECT TO THE EXAMINER OR THROUGH THE EXECUTIVE ENGINEER,
AS MAY BE FOUND MOST CONVENIENT'. I HAVE THE HONOR TO RE-
QUEST SANCTION TO A DISCONTINUANCE OF THE PRESENT ARRANGE-
MENT BY WHICH THE ACCOUNTS ARE SENT TO ME DIRECT, AND I
BEG TO PROPOSE THAT, IN FUTURE THEY MAY BE SUBMITTED THROUGH
THE EXECUTIVE ENGINEER INSTEAD.

2. THE GROUNDS UPON WHICH THE PRESENT PROPOSITION IS
MADE ARE THE FOLLOWING:-

3. THE SUBMISSION OF CIVIL OFFICERS ACCOUNTS TO THIS
OFFICE DIRECT, NECESSITATES THE KEEPING UP OF A SEPARATE
SET OF BOOKS FOR EACH CIVIL OFFICER; THUS THE TRANSACTIONS
WITH 47 CIVIL OFFICERS NECESSITATE THE KEEPING UP OF 47

SEPARATE SETS OF BOOKS, WITH THE RESULTING CORRESPONDENCE
ETC.

4. IT IS FOUND TO BE NO LONGER PRACTICABLE TO MAINTAIN
THIS SYSTEM WITH ANYTHING LIKE EFFICIENCY, WITH THE ESTAB-
LISHMENT OF THIS OFFICE REDUCED TO ITS PRESENT LOW LIMIT.

5. FURTHER, THE SYSTEM OF ALLOWING CIVIL OFFICERS TO
DRAW AGAINST THE EXECUTIVE ENGINEER'S LETTER OF CREDIT,
GIVES RISE TO A GREAT DEAL OF CONFUSION IN ACCOUNT AND
MUCH CORRESPONDENCE. THE SYSTEM IS SIMPLE IN ITSELF; BUT
OWING EITHER TO THE CLASS OF MEN USUALLY EMPLOYED IN CIVIL
OFFICERS OFFICES TO KEEP THE ACCOUNTS, FAILING TO GRASP IT,
OR FOR SOME OTHER REASON, IT IS FOUND NOT TO WORK SATIS-
FACTORILY.

6. TO MEET THESE DIFFICULTIES, IT IS PROPOSED TO TREAT
CIVIL OFFICERS AS IMPREST HOLDERS UNDER THE EXECUTIVE ENGI-
NEER, SO THAT THEIR ACCOUNTS, INSTEAD OF BEING RENDERED
EACH SEPARATELY TO THIS OFFICE, WILL BE DISTRIBUTED AMONGST
THE SEVERAL DIVISIONS AND AMALGAMATED WITH THEM, AND THE
WHOLE PUBLIC WORKS OUTLAY OF EACH DIVISION WILL BE RENDER-
ED AND KEPT IN ONE ACCOUNT, AND WILL THUS BE MORE EASILY
DEALT WITH.

7. EACH EXECUTIVE ENGINEER WILL HAVE TO DEAL ON AN
AVERAGE WITH TWO CIVIL OFFICERS AS IMPREST HOLDERS, AND
OMITTING THE EXPENDITURE ON LOCAL FUND WORKS WHICH FORMED
THE BULK OF THEIR OUTLAY, AND WHICH IS NOW EXCLUDED FROM
OUR ACCOUNTS, THE REMAINING NUMBER OF CIVIL OFFICERS WORKING

TO BE ACCOUNTED FOR BY EACH EXECUTIVE ENGINEER WILL NOT
VERY SENSIBLY INCREASE THE EXECUTIVE ENGINEER'S SCHEDULE,
WHILE THE RELIEF TO THIS OFFICE IN THE NUMBER OF BOOKS AND
ACCOUNTS TO BE MAINTAINED WILL BE CONSIDERABLE.

8. MOREOVER, EXECUTIVE ENGINEERS BEING ON THE SPOT,
WITH THE ADVANTAGE OF PERSONAL COMMUNICATION WITH CIVIL
OFFICERS, WILL BE ABLE TO OBTAIN ANY INFORMATION AND RECTIFY
ANY IRREGULARITY MORE READILY AND SPEEDILY THAN THIS OFFICE
COULD POSSIBLY DO BY CORRESPONDENCE.

9. ALSO AS EXECUTIVE ENGINEERS WILL NOT RECOUP CIVIL
OFFICERS WITH FUNDS FOR FUTURE EXPENDITURE UNTIL THEY RE-
CEIVE CLEAN AND SATISFACTORY ACCOUNTS OF THE PAST OUTLAY,
THE DIFFICULTY IN THE PRESENT LETTER OF CREDIT SYSTEM, OF
OLD IRREGULARITIES AND ERRORS IN ACCOUNT REMAINING UNEX-
PLAINED, WHILE FRESH ONES ARE DAILY ACCUMULATING, WILL BE
ALMOST ENTIRELY REMOVED.

10. AS THEREFORE THE CHARGE OVER CIVIL OFFICERS' EXPEN-
DITURE WILL NOT BE LESS EFFECTIVE THAN IT IS AT PRESENT,
WHILE THE SAVING IN ACCOUNT WORK AND IN CORRESPONDENCE
WILL BE GREAT, AND SINCE THE RULES ALLOW OF THE PROPOSED
ARRANGEMENT WHICH WILL BE A GREAT CONVENIENCE UNDER EXIST-
ING CIRCUMSTANCES, I beg the FAVOR OF YOUR GIVING THE
MATTER YOUR EARLY CONSIDERATION AND SANCTION, AS BEING
THE BEST MEANS OF OVERCOMING THE DIFFICULTIES EXPERIENCED.

I HAVE THE HONOR TO BE,
SIR,
YOUR MOST OBEDIENT SERVANT.

MAJOR R. E.
OFFG. EXAMINER P. W. ACCOUNTS.

Mis No 2878 W. of 16. June 1879
Office note No 300 of 14 July 1880

P.W.D.

93480

No

FROM THE EXAMINER P. W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT

NO.

DATED 30 JUNE 1880.

RECD.

REQUESTING SANCTION TO SUBMIT
CIVIL OFFICERS ACCOUNTS THROUGH EX-
ECUTIVE ENGINEERS OF PUBLIC WORKS
DIVISIONS.

Cor 177 to P.W.D. 17.7.80
@ 15.7.80

R 1740 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 21st July 1880

Read the following:—

From the Examiner P. W. Accounts (1880, 87 to 11.30. Lines 10)

The Government Council
with the Examiner P. W.
Accounts, and direct
that in future the
Accounts of all Civil
Officers be forwarded
to the Examiner through
the Executive Officers
of the Divisions concerned,
the former being con-
sidered as subject
to the latter.

Intd. Supd. V.
Supd. P. W. Accounts
to: P. W. Accounts
Intd. or Supd. V. 1880
Rev. Supd. V. 1880
Board of Rev. 1880
Accounts 1880

1740

1740

✓ 4375

Govt. of (1880) Madras.
PUBLIC WORKS.

To

Debit

Amount

By

2/5 July 1880 No. 174015

No. 23-89

Accounts of
Civil Officers -

Directing the submission
of — to the Examiner
through the Executive
Officers.