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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W. D. DEPARTMENT

G.O. No.	<i>248. W.</i>	Press.
B.P. No.		Mis.
Dated	<i>30.1.1882</i>	<i>197.</i>

82
Not to be folded or roughly handled

248
1

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

30th January 1882, No. 248 W.

General.
Account.

Read the following papers:—

- No. 131. Circular Memorandum from the Chief Engineer, Public Works Department, dated 15th September 1881, No. 2132.
- No. 131-A. From the Superintending Engineer, First Circle, dated 11th November 1881, No. 138 G.D.
- No. 131-B. From the Superintending Engineer, Second Circle, dated 26th October 1881, No. 1608.
- No. 131-C. From the Superintending Engineer, Third Circle, dated 6th December 1881, No. 106.
- No. 131-D. From the Superintending Engineer, Fourth Circle, dated 8th November 1881, No. 488.
- No. 131-E. From the Superintending Engineer, Fifth Circle, dated 20th December 1881, No. 522.
- No. 131-F. From the Superintending Engineer, Sixth Circle, dated 26th October 1881, No. 1220 T.J.
- No. 131-G. From the Superintendent of Works, Buckingham Canal, dated 28th September 1881, No. 1798.
- No. 131-H. From the Superintendent of Works, Presidency, dated 1st November 1881, No. 2782.
- No. 131-I. Office Note to the Examiner of Public Works Accounts, dated 21st January 1882, No. 48 N.
- No. 131-J. Office Note from the Examiner of Public Works Accounts, dated 25th January 1882, No. 1052.

THE opinions obtained are unanimous in considering that the normal cost system may be abolished.

2. The following procedure may therefore in future be adopted:—

I.—For works estimated to cost Rs. 200 and less the requisition form will be used, and such works will not be entered in the register of works.

II.—For works estimated to cost more than Rs. 200 and up to and for Rs. 2,500, estimates by sub-heads will be submitted in usual course, showing sub-heads of work, quantity, &c. The work abstracts for these will also show sub-heads and quantities of work done, but, unless specially desired by the Superintending Engineer or Executive Engineer, the expenditure need be accounted for only in gross. Executive Engineers can always satisfy themselves how work is being carried out in comparison with the estimate, by applying estimate rates to the quantities given in the work abstracts. This will in no way affect the transactions to be passed through the accounts, but will be found useful as a memorandum for the Executive Engineer's own information. For such works, the register of works will be posted for value of work done, arrears due, and payments made during the month. A second form of work voucher in which any number of such works can be embodied is annexed with illustrative entries, which will show how clerical labor is saved by adopting the new procedure.

III.—For works above Rs. 2,500, sub-heads must be kept in all accounts and records, and actual cost accounted for, the existing form of work voucher being used.

3. Executive Engineers ought clearly to understand that work abstracts must show *quantities of work done in all cases without any exception*, and that the non-exhibition of *outlay* on sub-heads of work in no way permits the omission of quantities executed under those sub-heads. Further, that the 'items under Rs. 200' are not individually accounted for, *i.e.*, as to outlay, nevertheless the sub-heads and quantities must be given, so that the completion reports can be checked with the estimates.

4. For purchase or manufacture of tools and plant, the estimate and expenditure incurred must always be in full detail, the quantity, rate and cost of each description of article being shown.

(Signed) D. C. GORDON,
Examiner of Public Works Accounts.

No. 132.

ORDER THEREON, 30th January 1882, No. 248 W.

The proposals of the Examiner, Public Works Accounts, in his Office Note above recorded are approved for adoption. That officer will take the necessary steps for the issue of a Standing Order modifying existing Code Rules on the subject.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Examiner of Public Works Accounts.
To Superintending Engineers.

To the Consulting Architect to Government.
" Superintendent, Madras Harbour Works,
" General Superintendent, Public Works Workshops and Stores.
" Chief Engineer for Irrigation.

Exd. S. T Austin.
Spars Copies

248
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GENERAL
ACCOUNT.

Gobt. of (1882) Madras.
PUBLIC WORKS.

To

THE EXAMINER OF PUBLIC WORKS
ACCOUNTS.
&c., &c., &c.

Dated January, 30th.

Issued

Recd.

Encl.

G.O., 30th January 1882, No. 248 W.

JANUARY.
Nos. 131-132.

Normal Cost System.—The Examiner's proposals in regard to — approved, and the necessary steps to be taken for the issue of a Standing Order modifying existing Code Rules on the subject.

Work Voucher for Minor Works and Repairs estimated to cost Rs. 2,500 and under each.

Fund.	Item Number in Schedule.	Total Value of work done.	Deduct Arrears due.	Total charges up to date.	Charges of Month (a)	DISTRIBUTION OF CHARGES OF MONTH.				Remarks.	
						Contract.		Petty Contract.			
						Voucher No.	Amount.	Voucher No.	Amount.		
Provincial	9	RS. A. P. 509 3 2	RS. A. P. 9 3 2	RS. A. P. 500 0 0	RS. A. P. 79 4 6	..	..	1	RS. A. P. 71 4 6	RS. A. P. 8 0 0	Rs. 31-7-8 written back from Item No. 12. Transferred to Item No. 10.
Do.	10	2,401 3 9	..	2,401 3 9	241 6 4 +31 7 8	2	200 0 0	..	..	41 6 4 +31 7 8	
Do.	11	46 3 4	5 9 10	40 9 6	40 9 6	..	..	3	40 9 6	..	
Do.	12	284 6 9	..	284 6 9	-31 7 8	..	..	..	..	-31 7 8	
Imperial (B. and R.)	..										
Imperial Irrigation	..										
Local	..										

(a) The figures in this column should correspond with those of Column 8 of the Schedule of Expenditure.

Note.—Refunds debited or credited to a work should be shown in a separate line under the ordinary charges to the work. The entries should agree with those in the Statement of Refunds.

STATION
Date

Accountant.

Executive Engineer.

Division.

218/3

No. 138 G.D.

FROM

^{ing Engineer}
THE SUPERINTENDENT OF WORKS ^{1st Circle}
GODAVARI DISTRICT.

TO

^{W.S.}
THE CHIEF ENGINEER
^{P.W. Department}
FOR IRRIGATION.

Enclos.

Camp Narsapur Canal, 11th November 1881,
Dowlaisheram,

SIR,

Despd 15th

With reference to your Circular Memo. No 2132. 15/9/81 I have the honor to inform you that after consultation with the Executive Officers of the Godavari District I am of opinion that the normal cost system for works between Rs 500 & Rs 2,500 may be abolished with the not unimportant result of reducing clerical labor and without any equivalent disadvantage.

2- The value of that system is rendered small by the fact that expenditure seldom if ever keeps ⁱⁿ pace with

with the quantity of work done -
3. How the doing away with
the normal cost system will in itself
result in "a reduction in the num-
ber of work vouchers submitted monthly"
I do not see, but such a reduction
is I am convinced very advisable
and I would recommend that it
be made by doing away with such
vouchers for all works below Rs 2500-
The Executive Officer relying on his
work register, which I consider -
should be kept by Sub Heads for all
works above Rs 500, for precise know-
ledge of how they stand.

I have the honor to be,
Sir,

Your most obedient Servant

C. Powell
Asst. Sup^t Engr^s 1st Circle.

9/18/5

with H.



From
The Supg Engineer
1st Circle

To The Chief Engineer
P.W.D.
Madras

Dated 11th
Sept 75 } Received
November 1/81

No 130 G.D.
Enclosed at

Normal Cost-
System - Reporting
on the

No 1608

Superintending Engineer's Office,
2nd Circle, Masulipatam

26th October 1881.

Recd. 27/10/81

From

The Superintending Engineer,
2nd Circle

To

The Chief Engineer
Public Works Department

Sir,

With reference to your circular
No 2132 of the 15th September 1881, I
have the honor to state that, in my
opinion, the abolition of the Normal Cost
System in the case of works costing
less than Rs. 2,500 will considerably lighten
the work in Division Offices.

2 The bulk of our works in
the Irrigation Branch are executed on
contract or piece work, and the Estimate
cannot seriously be exceeded unless devia-
- tions are permitted, and then the Normal
Cost System does not check.

3 I think therefore, that the system

may be abolished, except in the case of
large new works executed departmentally.

4. I have consulted Mr. Grant Executive
Engineer, and he agrees in the above view.

I have the honor to be,

Sir,

Your most Obedient Servant.

J. W. Randall

Superintending Engineer.

2nd Circle.



From / 10. 10. 62/82
The Superintending Engineer
II Circle

To
The Chief Engineer
P.W. Dept.

Date 26th October 1881
No. 30

N. 1608.

Normal Cost System
Gives his opinion for the
abolition of the - except
in the case of large new
works executed depart-
mentally

Jan 27. 1882

N. 106.

Supg Engr Office III
Bellary 6th Dec 1881

From Major J. Peimyerich R. S.
Superintending Engineer
III Circle

To
The Chief Engineer
Public Works (Dept.)
Madras

In reply to your No. 2132 of
15th September last, I have the
honour to state that I consider that
the application of the "Normal Cost Sys-
tem" as described in para 1570 of the P.W.
Code might very well be limited to works
above Rs. 2500, instead of being extended as
at present to all those above Rs. 500.

2. Its application to minor works involves
an amount of clerical labour far outweigh-
ing any possible benefit arising therefrom,
and in point of fact I very much doubt
whether the paragraph as it now stands is
more than a dead letter.

3. The only question in my mind is, whether
it is worth while to retain any reference
to this system; the works above Rs. 2500.

which the accounts of which are not order-
ed to be kept by subheads, and to which alone
the system could apply, must be so few in
number as to be hardly worth considering, and
it is hardly worth while to keep up a separate
system of account for them.

4. Indeed I would rather see the keeping
of accounts by subheads for works above
Rs 2500 made compulsory, if it were not
considered safe to abolish the "normal cost"
arrangement without such a provision.

I have the honor to be
Sir
Your most obedt. servant
Rm Bening and J Major R.E.
Superintending Engineer
M. L. L. L.

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From
The Supog Engineer
4th Circle

To
The Chief Engineer
P.W.D.
Madras.

Of 6th December 1881
Recd. 8

N^o. 106.

Normal Cost System.

Reporting on the

No. 488

Supg. Engineer's Office, 4th Circle
Coimbatore, 8th November 1881.

[Signature]

From,

The Superintending Engineer
4th Circle.

To,

The Chief Engineer
P.W.D. Madras.

Sir,

In reply to your Circular
No. 2132 dated 15th September 1881, I have
the honor to report that after consulting
the Executive Engineers in this Circle
I am of an opinion that the application
of para 1570 Code does involve unnecessary
labour and that the Normal Cost
System applied to minor works (works
under Rs 2500) gives no useful result
and as it entails labour it should be
given up as pointed out in para 4
of the Circular under reply. An Executive
Engineer

Engineer can, if he wishes to do
so for his own information, always
apply it

I have the honor to be,
^{Sir}
Your most Obedt. Servant.

 Major H.E.
Supp. Engineer, 4th Circle.

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From
The Superintg. Engineer,
5th Circle.

Dated 8th }
Sept: 9th } November 1881

No. 488.

Work Abstracts and
Work vouchers.—

Giving his opinion
regarding—

R.27-1-82 R.30-1-82

No. 522

SUPERINTENDING ENGINEER'S OFFICE,

5th Circle MADRAS,

Chepauk 20 December 1881.

From

Col. H. L. Prudergast B.E.
SUPERINTENDING ENGINEER,

5th Circle,

To

THE Chief Engineer
D.S.W.

SIR,

Enclosures.

In reply to your
Circular No. 2132 dated the
15th September 1881 I have the
honor to state my opinion
that the normal cost system
need not be maintained in the
case of works costing less than
Rs. 2500.

I have the honor to be
Sir
Your Most Obedt Servt
Wm. Prudergast B.E.
Superintg. Engr
5th Circle

From

The Superintending Engineer,

5th Circle,

To

The

Chief Engineer
D.P.W.

Dated 20th
Recd.

December 1881

ENCLOSURES.

No. 522.

Normal Cost
System

State his opinion
that the ——— need not be
maintained in the case
of works costing less than
Rs. 2500.

6-29-1921

SUPERINTENDING ENGINEER'S OFFICE, 6th CIRCLE,

Interior 26/10/1881.

No. 122079.

From

Sieur Col. J. Beatty R.R.

Superintending Engineer, 6th Circle,

To

Col. R. H. Sankey C.B. R.R.
Chief Engineer P.W.D.

Sir,

With reference to your circular memo No. 2132 of 15th Sept^r. I have the honor to inform you that in my opinion it is not advisable to adopt the normal cost system for works costing less than Rs. 2500, as it will save a good deal of clerical labor not to do so.

2. The Executive Engineers of this Circle are unanimously of opinion that the application of the normal cost system is not required for works estimated to cost less than Rs. 2500.

I have &c.

J. Beatty. Sieur Col. R.R.
Super Engineer 6th Circle

P. W. D. 3RD CIRCLE

From

The Superintending Engineer,

6th Circle.

To

The Chief Engineer
P. W. D.

No. 12207.9.

Dated 26th } October 1881
Signed 25th
Received

Enclosures.

Normal Cost System.

Informing that it is
not desirable to adopt this
— for works costing less than
Rs 2500

No. 1798

OFFICE OF THE SUPERINTENDENT OF WORKS,

BUCKINGHAM CANAL,

From

THE SUPERINTENDENT OF WORKS,

BUCKINGHAM CANAL,

To

THE CHIEF ENGINEER,

PUBLIC WORKS DEPARTMENT,

Madras.

SIR,

Enclosure.

With reference to your Circular
Memorandum No. 2132 dated 15th instant,
I have the honor to inform you
that the system of keeping work
abstracts for all works estimated
to cost more than Rs. 200 may be
continued as it would be a
great help to check the quantities
and rates of actual execution
in comparison with those of the
sanctioned estimate. The
submission of the work vouchers
to the Examiner and the upkeep

of the Register of Works for works
costing Rs 2500 and under may
be discontinued as they are
unnecessary in the presence of
the work abstracts and also would
save a great deal of clerical
labor.

I have the honor to be

Sir,

Your most obedient servant

Praedat - Krishna Rao Major RE

Chop. R. And

Executive Engineer
Bengal Nagpur Canal

948
15

From
THE SUPERINTENDENT OF WORKS,
BUCKINGHAM CANAL,

To
THE CHIEF ENGINEER,
PUBLIC WORKS DEPARTMENT,
Madras.

Dated 28th September 1881.
Sept 29th Do.
No. 1798.

ENCLOSURE. *Inc.*

Works Abstracts for all
works estimated to cost
more than Rs. 200.

Informing that the System
of keeping ——— may be
continued ~~least~~ ^{the maintaining} ~~the~~ ^{the}
of Work Vouchers & Work
Registers for works costing
Rs. 2500 & under may
be discontinued.

On 27-10-81

No. 2782

MADRAS,
Chepauk, 1st November 1881.

From
THE SUPERINTENDENT OF WORKS,
PRESIDENCY.

To
The Chief Engineer,
P.W. Dept.

SIR,

Enclosures.

With reference to your Circular Com-
mandum No. 2132 of the 15th September 1881, re-
questing an opinion regarding the "Normal
Cost System" as laid down in Code Para 1570,
I have the honor to inform you that the keeping
up of Work Abstracts by the "Actual Cost
System" of works costing above Rs. 2,500 will
not entail much clerical labor, and where
the Accounts of a work are not kept by Sub-
Heads of actual cost it is in my opinion
essential that the "Normal Cost" should be
kept up. But in the case of Minor Works
costing less than Rs. 2,500, the keeping up
of accounts by sub heads in either System
should, I think, be left to the discretion

of the Executive Engineer, but it should be understood that such figuring should be confined to the Work Abstracts as stated in para 4 of your Circular under reference.

2. In regard to work vouchers at present submitted to the Examiner P.H. Accounts for works costing under Rs. 2,500, these exhibit only the total cost of work done as compared with the Estimate, and this information, with the exception of the arrears due, and the distribution of the work by agencies (which are unimportant items) is always obtainable from the Schedule of Expenditure. I would therefore propose that the submission of such work vouchers to the Examiner P.H. Accounts be dispensed with, and the charges of the month noted by agencies under the work concerned in the Schedule of Expenditure, and a list of Vouchers furnished as per illustrative forms

herewith.

herewith.

I have the honor to be
Sir, 9/8/87

Your most obedient servant

M. Buxton
H. Collier

Superintendent of works
P. H. A.

21 JAN 32
PAID BY POST

P. H. G. A. 1881

From,

The Supt of works,
Presidency

No. 2782

Ct. used 15.9.81

Dated 1st }
Recd 2 } Apr. 1881.

Enc. 2.

Keeping up of work Abstracts.

Offers opinion upon
the — by the "Normal
Cost" and "Actual Cost"
systems.

Apr 27, 1882

Division

Month

Work Voucher for Minor
Works and Repairs estima-
ted to cost Rs 2500 and
under each.

*Work Vouchers for Minor Works and Repairs estimated to cost \$2500
and under &c.*

Fund.	Item No. line of work done	Total Amount due	Int'l charges up to date	Change of Month A	Distribution of change of month			Remarks.
					Contracted to	Settled to	Settled to	
Provincial -	9	509 52	932	500	7966	1	7446	0
"	10	240 39	240 39	240 39	200	"	"	41 64 from other line
"	11	4684	5910	4096	200	3	4096	481 78
"	12	204 69	204 69	204 69	200	"	"	-21 78 transferred to line 10

Imperial (over)

Imperial (over)

Local -

Station

date -

A. The figures in this column should correspond with those of column 8 of the schedule of expenditure.
Note. - Repairs debited or credited to a work shall be shown in a separate line under the ordinary charges to the work. The entries should agree with those in the statement of Repairs.

Accountant.

Executive Engineer

Division.

28/8/18

List of Returns and Vouchers forwarded by the Executive Engineer to the Examiner
with the Accounts for the Month of 188 *21/8/19*

Madras P. W. Code Form.	NAME OF DOCUMENT.	No. of each forwarded.	REMARKS.
No. M 22	Cash Account Current		
" 2	Statement of the actual Balance of Cash in the Division		
" 24	Stock Account Current		
" 26a	Registers of Revenue realized		
" 26b	Register of Public Buildings rented, &c.		
" 26c	List of Subscriptions to Service Funds		
" 26d	Schedule of credits and debits to transfers		
" 26e	Schedules of Expenditure against Budget Grant		
" 26f	Work Vouchers		
" 7	Requisitions for Petty works or repairs		
" 26g	Schedules of Establishment charges		
" 34	Audited Salary bills		
" 35	" travelling allowance bills		
" 36	" contingent bills		
" 26i	Schedules of Transactions, Adjustment and Bal- ances of Stock Purchases and Sales Accounts		
" 26j	Schedule of Transactions, adjustments, and balance of Miscellaneous Advances		
" 26k	" " London Invoices.		
" 26l	" " Stores.		
" 26m	Schedules of Receipts, Adjustment and Balance of Deposits		
" 27a	Completion reports for works costing over Rs. 500 each		
" 27b	Completion certificates to accompany the above		
" 27c	Completion certificates for petty works and repairs, costing Rs. 500 and under, each.		
" 28	Account Sales		
" 29	Contractor's Ledger		
" 17	Account of Petty Contracts		
" 30	Statement showing the amounts debited and credit- ed to refunds		
" 31	Statement showing deviations in the course of actual construction of works		
" 32	Divisional Statement of Objectionable Items		

VOUCHERS.

No. of Voucher.	Schedule No. of Work or Item.	PARTICULARS.			REMARKS.
		By whom given.	Other Particulars.	Amount.	
		Class VOUCHERS. Connected with works costing less than Rs 2500 <u>for which no work vouchers submitted</u> <u>Contract vouchers</u>			
1	1	Ramiah	.	5 ..	
2	2	Ramasing		20 ..	
		<u>Petty contract vouchers</u>			
3	2	Carpentry work.		10 ..	
4	2	Ramgumale		5 ..	

Note - Vouchers connected with such
work should be submitted
to facilitate check

NOTES.

REFERENCE TO MADRAS P. W. CODE.
CHAP. XIII.—PARA. 1739.

1. This form serves as a covering docket to the accounts for the month. Vouchers which are tacked on to particular forms and are detailed in the lists printed on those forms need not be separately detailed here.

2. When a voucher does not accompany the accounts, the reason for its omission should be clearly explained and the probable date of its submission stated. With a little care, however, the vouchers can generally be submitted complete with the accounts, and cases of their non-submission should be very rare.

3. *NW* Returns are not required. If there are no transactions and no outstanding balances under any head, the word *NW* should be entered in the column headed "No. of each forwarded." Schedules of suspense accounts must be submitted month after month as long as there are balances outstanding under these heads, whether there have or have not been transactions during the month.

4. The order in which the vouchers should be entered is as follows:—

- 1st, Cash Vouchers.
- 2nd, Contract Vouchers.
- 3rd, Miscellaneous Vouchers.

* If any necessary return detailed on the reverse cannot, for any reason, be submitted with the accounts, the Accountant should add a third paragraph to this Memo. explaining with regard to each such return why it cannot be submitted with the accounts and when it may be expected. The Accountant should sign at the foot of the above statement and the statement after countersignature by the Executive Engineer should be sent up with the accounts, which should be put up in the order in which they are entered in the list on the reverse. The reason for delay, if any, in submission of the accounts, should also be explained above.



P. W. D., MADRAS,
Form No. M 33.

BUILDINGS AND ROADS BRANCH.

DIVISION—

List of Returns and Vouchers forwarded by the Exa. Engineer to the Examiner with the Accounts for the Month of 188

To

THE EXECUTIVE ENGINEER,

DIVISION.

I have carefully examined the accounts and other documents detailed on the reverse, being the accounts of this

Division for the month of 188, and I have satisfied myself that they are in all respects correct; that all balances have been correctly brought forward from the last month; that the Accounts Current which open and close with a balance do balance properly; that all accounts and statements which should agree one with the other do so agree; and that, with the exceptions mentioned and explained below,* a schedule, detail or voucher in proper form is submitted in support of every figure in the account current or elsewhere, which requires to be supported by such schedule, etc.

2. In every case in which the word *NW* is entered against a return in the list on the reverse, I have satisfied myself that there are neither transactions of the month nor outstanding balances of previous months in explanation of which such return is necessary.

Accountant.

Executive Engineer.

Dated

188

REFERENCE TO MADRAS P. W. CODE.

CHAPTER XII.—PARAS. 1530 to 1533.

CHAPTER XIII.—PARAS. 1710 (1) and 1739.



P. W. D., Madras,
Form No. M 26.

BUILDINGS AND ROADS BRANCH.

CLASS OF DIVISION—

DIVISION—

FUND—

Schedule of Expenditure against Budget
Grant, for the month of 188

Item No.	Specific Fund concerned in the case of Local Fund Works.	Head and Sub-head of Classification.	Name of Work.	Reference to Work Voucher or Requisition accompanying.
1	2	3	4	5
1			Original Works Civil Buildings Constructing Saluk Kutubkhana	
2			Postal Post office at Maunat	
				Depts. Agency 5-0-0 Contract 111 5-0-0
				Contract 1 20-0-0 Petty Contract 15-0-0 1-11-3 and 1/2
			Total Civil Buildings	

Charges of the Month.						Outlay of the Year compared with the Grant.					Outlay up to Date compared with Estimate.				Remarks.	Item No. of Divisional Objectable Statement.										
Cash.			Stock.			Total.			Total Charges of the Year.		Appropriations.		Total Charges up to Date.				Estimate.									
											Amount.	Regr. No.					Amount.	Regr. No.								
6			7			8			9		10		11		12		13		14		15		16			
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
10						10			250						250			2200			5					
35						35			500						500			2450			8					
45						45			750			900														

GRANT.

To W. G. J. Esq.
21 JAN 82
ENCL
US N

Summary of replies
from Supty Engrs to
Ch. Engineers Circular
No 2132 dated 15th Sept.
1881, inquiring whether
the application of para
1570 of the Code involves
unnecessary clerical labor.

S. E. 1 - Arde. Considers
that the normal cost sys-
tem may be abolished
with respect to works
costing under Rs 2,500, with
the not unimportant result
of reducing clerical labor
& without any equivalent
disadvantage - Recommends
also that work vouchers
be done away with for
all minor works.

S. E. 2^d Circle. Is of opinion
that the abolition of the
system will considerably

lighten work in Division
offices -

S.S. 3 Circle. The normal
cost system might very
well be limited to works
above Rs 2,500. Its appli-
cation to minor works in-
volves an amount of clerical
labor far outweighing any
possible benefit arising
therefrom. Thinks it might
also be abolished with
respect to works above Rs
2,500, the accounts of which
are not ordered to be kept
by sub-heads, & he would
rather see the keeping of
accounts by sub-heads for
such works made compulsory
if it be not considered
safe to abolish the normal
cost system without such
a provision.

S.S. 4 Circle. The normal
cost system applied to
minor works gives no
useful result, & as it
entails

entails labor, it should
be given up.

S.S. 5 Circle. The system
need not be maintained
for works costing less than
Rs 2,500.

S.S. 6 Circle. It will save
a good deal of clerical labor
if the system be abolished
as proposed. His Sa. Engrs
are unanimously of opinion
that the system is unneces-
sary with respect to minor
works.

Sub. Supt. of Works, B. Canal.

Remarks that the system
of keeping work abstracts
for all works above Rs 200
may be continued, as it
would be a great help in
checking quantities & rates
of actual execution, as
compared with estimate.

The submission of work
vouchers to the Engr & the
upkeep of a register of
works, for works costing
under Rs 2,500 may be
dis-

discontinued, with a saving
of a great deal of clerical
labor.

Letter Supd. of Mr. President -

The keeping up of work
abstracts by the "actual
cost" system for works above
Rs 2500 will not entail
much clerical labor, where
the accounts for work are
not kept by sub heads,
the normal cost system is
essential - with respect
to minor works, the keeping
of accounts by sub heads
in either system should
be left to the discretion
of the En. Engrs. Suggests
that the submission to the
Enr. of work vouchers for
works under Rs 2500 be
dispensed with, & the charges
of the month be noted by
officers under the work
concerned, in the schedule
of expenditure, and a
list of vouchers furnished

Grand Total
vincial Grants



as per illustrative
forms forwarded with
his letter
2/1/82.

C No 48. N
R. H. 9/13/82
For remarks

20/1/82

TO E. W. No 10528/25 Jan 1/82
Encl. 100

THE OPINIONS OBTAINED ARE
UNANIMOUS IN CONSIDERING THAT THE
NORMAL COST SYSTEM MAY BE ABOLISHED.

2. THE FOLLOWING PROCEDURE MAY
THEREFORE IN FUTURE BE ADOPTED.

I. FOR WORKS ESTIMATED TO COST RS.
200 AND LESS, THE REQUISITION
FORM WILL BE USED, AND SUCH
WORKS WILL NOT BE ENTERED IN
THE REGISTER OF WORKS.

II. FOR WORKS ESTIMATED TO COST MORE
THAN RS. 200 AND UP TO AND FOR
RS. 2,500 ESTIMATES BY SUB HEADS,
WILL BE SUBMITTED IN USUAL
COURSE, SHOWING SUB HEADS OF
WORK, QUANTITY ETC. THE WORK
ABSTRACTS FOR THESE WILL ALSO
SHOW SUB HEADS AND QUANTITIES
OF WORK DONE, BUT, UNLESS
SPECIALLY ORDERED BY THE

adoption. That officer

SUPERINTENDING ENGINEER OR EXECUTIVE ENGINEER, THE EXPENDITURE NEED BE ACCOUNTED FOR ONLY IN GROSS. EXECUTIVE ENGINEERS CAN ALWAYS SATISFY THEMSELVES HOW WORK IS BEING CARRIED OUT IN COMPARISON WITH THE ESTIMATE, BY APPLYING ESTIMATE RATES TO THE QUANTITIES GIVEN IN THE WORK ABSTRACTS. THIS WILL IN NO WAY AFFECT THE TRANSACTIONS TO BE PASSED THROUGH THE ACCOUNTS, BUT WILL BE FOUND USEFUL AS A MEMO FOR THE EXECUTIVE ENGINEERS' OWN INFORMATION. FOR SUCH WORKS, THE REGISTER OF WORKS WILL BE POSTED FOR VALUE OF WORK DONE, ARREARS DUE, AND PAYMENTS MADE DURING THE MONTH. A SECOND FORM OF WORK VOUCHER IN WHICH ANY NUMBER OF SUCH WORKS CAN BE EMBODIED IS ANNEXED WITH ILLUSTRATIVE ENTRIES, WHICH WILL SHOW HOW CLERICAL LABOR IS SAVED BY ADOPTING THE NEW PROCEDURE.

III. FOR WORKS ABOVE RS. 2,500, SUB HEADS MUST BE KEPT IN ALL ACCOUNTS AND RECORDS, AND ACTUAL COST ACCOUNTED FOR, THE EXISTING FORM OF WORK VOUCHER BEING USED.

2. EXECUTIVE ENGINEERS OUGHT CLEARLY TO UNDERSTAND THAT WORK ABSTRACTS MUST SHOW QUANTITIES OF WORK DONE IN ALL CASES WITHOUT ANY EXCEPTION, AND THAT THE NON-EXHIBITION OF OUTLAY ON SUB HEADS OF WORK IN NO WAY PERMITS THE OMISSION OF QUANTITIES EXECUTED UNDER THOSE SUB HEADS. FURTHER THAT THE 'ITEMS UNDER RS. 200' ARE NOT

INDIVIDUALLY ACCOUNTED FOR, I.E. AS TO OUTLAY, NEVERTHELESS THE SUB HEADS AND QUANTITIES MUST BE GIVEN, SO THAT THE COMPLETION REPORTS CAN BE CHECKED WITH THE ESTIMATES.

4. FOR PURCHASE OR MANUFACTURE OF TOOLS AND PLANT, THE ESTIMATE AND EXPENDITURE INCURRED, MUST ALWAYS BE IN FULL DETAIL, THE QUANTITY, RATE AND COST OF EACH DESCRIPTION OF ARTICLE BEING SHOWN.

N^o 248 H

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 30th January 1882

Read the following:—

Circulars & Memorandums from
the Chief Engineer, M. Dept. (N^o 2132 of 15th Sept. 1881)

From
The Supg. Engineer 1st Circle (" 138 G. of 11th Nov.)
do do 2nd do (" 108 of 26th Oct.)
do do 3rd do (" 106 of 6th Dec.)
do do 4th do (" 488 of 8th Nov.)
do do 5th do (" 522 of 20th Dec.)
do do 6th do (" 1220 of 26th Oct.)
The Supt. of Works, Buckingham Canal (" 1798 of 28th Sept.)
do do Presidency (" 2782 of 1st Nov.)
Office Note to the Examiner M. Works. (" 48 of 25th Jan. 1882)
do from do (" 1052 of 25th ")

The proposals of
the Examiner, M. Accounts,
in his Office Note above
recorded are approved for
adoption. That officer

will take the necessary
steps for the issue of a
standing Order modifying
existing Code rules on the
subject.

W

W

26/1/82

to

The Engineer W. A. C. ✓
Supt. Engineers ✓
Consulting Architect to Govt ✓
Superintendent M. S. Works ✓
Govt. Supt. M. S. Workshops & Stores ✓
Chief Engineer for Irrigations ✓

Cir 27-1-82

W. A. C. 15/2/82

248
98

Govt. of (1882) Madras.

PUBLIC WORKS.

To

Dated

Issued

Recd.

Encl.

G. O. 30 Jan 1882, No. 248 W

Nos. 131 to 132

Normal Cost system

The Engineer's
proposals for the
~~abolition~~ of in regard
to — approved
the necessary steps
to be taken for the
issue of a Standard
Order modifying
existing Code rules in
the subject