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# TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

PW

DEPARTMENT

|          |             |        |
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| G.O. No. | 959 W       | Press. |
| B.P. No. |             | Mis.   |
| Dated    | 20. 3. 1883 | 498.   |

Vb.

Not to be folded or roughly handled.

959  
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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.  
Account.

No. 201.

READ—the following letter from Colonel H. L. PRENDERGAST, R.E., Superintending Engineer, Fifth Circle, to the Chief Engineer, Public Works Department (through the Examiner, Public Works Accounts), dated Chepauk, 3rd March 1883, No. 4267 :—

I have the honor to represent that in the present system of accounts it may happen that the expenditure on a work is not finally accounted for until a long time has elapsed since the completion of the work.

2. Thus, estimates are sanctioned, from time to time, for a group of buildings, and each estimate is held to be supplemental to the previous estimates. But though one of the component works—a separate building—may be completed in this year, a larger building—another component work—takes one, two, or more years, to complete; and the completion certificate is not made out till the whole group of works can be reported as complete.

3. This should be remedied; and I beg to recommend that, as the component works of a group are completed, the completion certificates may be sent to the Examiner, in order that the expenditure may so far be adjusted; and that an Executive Engineer may be relieved of the liability of accounting for a work that may have been for a long time completed.

No. 1457 S.E.

Endorsement on the above.

Forwarded to the Chief Engineer, Public Works Department, with the following remarks.

2. In the case of large irrigation projects a completion report is sent in for each individual work as it is completed, and there is no difficulty in doing this, as there is a separate estimate and separate account kept of each individual work composing the project. But, in the case of buildings, there is a difficulty; a general abstract, bringing all the sub-works together, is usually prepared, and the work vouchers sent to this office exhibit simply the total quantity and cost of each major sub-head of work without reference to the quantity or cost of each sub-head of work relating to each sub-work. If a completion report be submitted for each sub-work, this office will not, therefore, be in a position to verify the quantities and cost from the accounts rendered.

3. I can only suggest one way out of the difficulty, and that is, when it is thought advisable that a completion report should be prepared for any one or more sub-works, as each is completed, the estimate might be framed so as to keep the outlay on each such sub-work separate; and the work voucher might follow the estimate, so as to enable this office to verify the completion reports submitted for the sub-works.

(Signed) R. G. MACDONALD,  
Ag. Examiner, Public Works Accounts.

9th March 1883.

No. 202.

ORDER—dated 29th March 1883, No. 959 W., Public Works.

The Government concur in the opinion expressed in paragraph 3 of the above endorsement.

2. When the estimate for any work consisting of several component parts has been so framed as to exhibit clearly the quantities and cost of each component, and when the expenditure on each component has been separately accounted for, separate completion certificates may be submitted for the different components.

3. Estimates for works consisting of many distinct but component parts should in future be so prepared as to admit of the expenditure on any such part being separately recorded, if considered necessary.

4. With regard to cases of past expenditure in which this course has not been followed as regards work vouchers, but has been followed (as is probably the case in the great majority of instances) as regards the estimate, separate completion certificates for component parts, with figures based upon actual measurements and compared with the figures in the estimate, may be accepted provisionally until the completion of the whole work, when a general completion certificate must be prepared as at present.

5. Where the estimate itself does not show the quantities belonging to different sub-works, no separate completion certificates for such sub-works can be accepted, unless a revised estimate giving the necessary information be prepared. It will be for the Superintending Engineer to decide in any given case whether the advantage of the separate completion certificates outweighs the labor of revising the estimate.

6. In modifying the rules to the above extent, it must, however, be clearly borne in mind that each separate estimate necessitates separate and distinct entries being carried through all the books, and the multiplication of component parts would thus, if not rigidly minimised, cause a needless amount of labor on all the accounting officers. Every effort must therefore be made to foresee the whole probable requirements of every project and submit it for sanction in the most complete form that may be possible under the circumstances.

(True Extract.)

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

To Superintending Engineers,  
„ the Chief Engineer for Irrigation.  
„ the Examiner, Public Works Accounts.

*C. H. J. J. J.*

Exd. A. F. Goodall.  
Spare Copies

GENERAL  
ACCOUNT.

Govt. of (1883) Madras.

PUBLIC WORKS

Dated March, 29th.

Recd.

Encl.

G.O., 29th March 1883, No. 959 W.

MARCH.

Nos. 101-102.

Completion Certificates

Regarding the preparation of estimates and the submission of — for works consisting of several component parts.

No. 4267

71  
SUPERINTENDING ENGINEER'S OFFICE,

5TH CIRCLE, MADRAS,

Chopank, 3<sup>rd</sup> March 1883.

From

THE SUPERINTENDING ENGINEER,

5TH CIRCLE, 959

To

THE

Chief Engineer D.P.W.  
Thro' The Examiner of  
P. W. Works.

SIR,

Enclosures.

I have the honor to represent, that in the present system of accounts, it may happen that the expenditure on a work is not finally accounted for, until a long time has elapsed since the completion of the work.

2. Thus, estimates are sanctioned, from time to time, for a group of buildings; and each estimate is held to be supplemental to the previous estimates. But tho' one of the component works - a separate building - may be completed in this year; a larger building - or other component

Handl

component work - takes one, two,  
or more years to complete; and the  
completion certificate is not made  
out, till the whole group of works  
can be reported as complete.

3. This should be remedied; and  
I beg to recommend that as the com-  
ponent works of a group are com-  
pleted, the completion certificates  
may be sent to the Examiner, in  
order that the expenditure may be  
far be adjusted, and that an  
Executive Engineer may be relieved  
of the liability of accounting for a  
work that may have been for a long  
time completed.

I have the honor to be  
Sir  
Your Most Obedt. Servant  
Newburyport, 10th Nov. 1884.

Superintg Engineer  
5th Circle

959  
4

From

THE SUPERINTENDING ENGINEER,

5TH CIRCLE,

To

THE Chief Engineer  
P. W. D.

the Examiners

P. W. Accounts

Dated

3<sup>rd</sup>

Recd.

March 1883.

ENCLOSURES.

No. 4267

Completion Reports-

Recommending that - may  
be sent in for the component  
works of a group as they are  
completed and not to wait  
till the whole group is completed.



Endowment No. 1457  
Sd. 5 dated 9th March 1883.

Forwarded to the  
Chief Engineer P. W. D. for  
insert with the following  
remarks

2. In the case of large  
irrigation projects a com-  
pletion report is sent in  
for each individual work  
as it is completed, and  
there is no difficulty in  
doing this, as there is a  
separate estimate and  
separate account kept  
of each individual work  
comprising the project.  
But, in the case of  
buildings, there is a  
difficulty; a general  
abstract, bringing all  
the sub-works together,  
is usually prepared,  
and the work vouchers  
sent to this office exhibit  
only the total quantity

and cost of each major  
sub-head of work without  
reference to the quantity  
or cost of each sub-head  
of work relating to each  
sub-work. If a com-  
pletion report be sub-  
mitted for each sub-  
work, this will not therefore  
be in a position to verify  
the quantities and cost  
from the accounts rendered.

3. I can only suggest one  
way out of the difficulty  
and that is, when it is  
thought advisable that a  
completion report should  
be prepared for any one  
or more sub-works, as  
each is completed, the  
estimate might be framed  
so as to keep the outlay on  
each sub-work separate,  
and the work vouchers  
might follow the estimate,  
so as to enable this office  
to verify the completion  
reports submitted for  
the sub-works.

My Master's

Ag. Examiner P. W. D.  
Madras 27/3/83

Resting of many component  
parts

## PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the

Read the following

Endorsement by Engineer Pub-  
lic Works Accounts on letter  
from the Suptg Engr. Fifth  
Circle No 4267 dt 3rd March 1883

959  
No. 1457 dt 9th March 1883

The Govt. concur in  
the opinion expressed in  
para 3 of the above endorse-  
ment

2. Where <sup>an</sup> ~~a~~ distinct and easily  
recognisable estimate has  
been framed for any building  
or other work forming a  
component part of a larger  
work or group of works,  
and where the expenditure  
on such building or other  
work has been separately  
accounted for, a completion  
certificate for such work  
may be submitted separately

the estimate for all  
of which it may be  
impossible at the  
time to frame or  
combine in one com-  
plete estimate

distinct but 3. Estimates for works con-  
sisting of many component  
parts

parts should in future be  
so prepared as to admit  
of the expenditure on any such  
part being separately re-

-corded, if considered ne-  
-cessary

4. With regard to cases of  
<sup>past</sup> expenditure in which  
this course has not been  
followed as regards work  
vouchers, but has been fol-  
lowed (as is probably the  
case in the great majority  
of instances) as regards the  
estimate, separate comple-  
-tion certificates for compo-  
-nent parts with figures  
based upon actual measure-  
-ments - and compared with the  
figures in the estimate, may  
be accepted provisionally  
until the completion of  
the whole work, when a  
general completion Certifi-  
-cate must be prepared  
as at present.

5. Where the estimate itself

does not show the quantities  
belonging to different sub-  
works no separate com-  
-pletion certificates for  
such subworks can be  
accepted, unless a revised  
estimate giving the neces-  
-sary information be pre-  
-pared. It will be for the  
Dypty Engr. to decide in  
any given case whether the  
advantage of the separate  
Completion Certificates out-  
-weighs the labor of re-  
-vising the estimate.

6. In modifying the  
rules to the above  
extent it must be borne

in clearly borne in  
mind that each separate estimate  
must be a distinct & distinct estimate  
being carried through all the books, and  
the multiplication of component parts with  
them if not rigidly uniform course  
must be made to preserve  
the whole probable requirements of any project  
and submit it to sanction in the  
most complete form that may be  
possible under the circumstances

959

12/3

\* Would be most objectionable  
but this is not contemplated;  
what is contemplated is  
the preparation of separate  
estimates within the  
complete one, not instead  
of it -

D: W 959  
8

I am a little afraid  
that opening the door to  
part instead of complete  
Estimates he works away  
in the future as in the  
past lead to quite a  
wonderful amount of  
accounting, and in this  
case I have made a  
few modifications of  
your draft regarding  
which I should be glad  
if you would consult  
Mr C - If he agrees  
it can issue

Att

20/3/83

W Are not your cor-  
rections to para 2 made  
under a misapprehension  
of the meaning of the

original draft?

The case contemplated  
is not the absence  
of a complete and  
comprehensive estimate  
but the exhibition  
within that estimate  
of separate estimates  
for component parts of  
the work -

from connection would  
limit the operation of  
the order & cases which  
in reality ought never  
to occur at all -

The objection is not to  
allow of the submission  
of piecemeal estimates,  
which I should be  
the last person to

insist upon, but of the sub-  
mission of piecemeal  
completion reports which  
in many cases would  
be very desirable -

as perhaps Para 2 would  
run more clearly if  
worded as follows -

Para 2 - "When the estimate  
for any work consisting  
of several component parts  
has been so framed as  
to exhibit clearly the  
quantities and cost  
of each component, and  
when the expenditure  
on ~~the~~ each component  
has been separately acc-  
ounted for of separate

effect would

completion certificates  
may be submitted for the  
different components -

S  
21/3

may be adopted

Attd  
21/3/83

CAW

Rewrite the draft  
with para 2 altered  
as above, and with  
his pencil additions to  
para 6 -

S  
21/3

21/3/83

No. 589



GOVT.  
OF MADRAS.

1883.

(P. W.  
DEPT.)

SECRETARY.

R. No. 9457/13.2.83 Encl. 3.  
Chepauk, March 12 1883

OFFICE NOTE.

To

C.

959  
10

Please see the  
enclosed draft order  
& forward me with your  
opinion as to how  
far it meets the  
case, and with any  
suggestions that may  
occur to you.

The S. G. proposal  
is one so desirable  
in itself that every  
effort should be

will be coming it  
into effect -

DW

N<sup>o</sup> 1023 d/14<sup>th</sup> March 1883  
Sues 3

TO  
V.

THE DRAFT ORDER I THINK FULLY  
MEETS THE CASE.

18/11/83  
AG.C.

27  
14/3

Send on D/W

8

M.C. No 2298

17/3

Recd 15/3/83

959 W

N<sup>o</sup> 959 W

Public Works Department

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 27<sup>th</sup> March 1883

Read the following

Endorsement by Engineer,  
P.W. Accounts on letter from the  
Supt. Engineer Fifth Circle No  
4267 dated 3<sup>rd</sup> March 1883.

H.E. No 1457 d/9<sup>th</sup> March 1883

959  
11

The Government come  
in the opinion expressed in  
para 3 of the above endorse-  
ment.

2. When the estimate for  
any work consisting of  
several component parts  
has been so framed as to  
exhibit clearly the quantities  
and cost of each component,  
and when the expenditure on  
each component has been  
separately accounted for,  
separate completion certi-  
ficates may be submitted for  
the different components.

3. Estimates for works consisting of many distinct but component parts should in future be so prepared as to admit of the expenditure on any such part being separately recorded, if considered necessary.

4. With regard to cases of past expenditure in which this course has not been followed as regards work vouchers, but has been followed (as is probably the case in the great majority of instances) as regards the estimate, separate completion certificates for component parts with figures based upon actual measurement and compared with the figures in the estimate, may

174 may be accepted provisionally until the completion of the whole work, when a general completion certificate may be prepared as at present.

5. Where the <sup>case</sup> estimate itself does not show the quantities belonging to different sub-works no separate completion certificates for such sub-works can be accepted, unless a revised estimate giving the necessary information be prepared. It will be for the Supt Engineer to decide in any given case whether the advantage of the separate completion certificates outweighs the labor of revising the estimate.

6. In modifying the rules to the above extent it must however

however be clearly borne in mind that such separate estimates necessitate separate and distinct entries being carried through all the books, and the multiplication of component parts would thus if not rigidly minimised cause a needless amount of labor on all the accounting officers. Every effort must therefore be made to foresee the whole probable requirements of every project and submit it for sanction in the most complete form that may be possible under the circumstances.

1-16  
2-6  
3-6  
4-19  
5-19  
6-17

Dr

Supr. Engineer &  
Chief Eng. for Kingd.  
Edw. H. M. Acet  
Com. Asst. & Cont

Deputy

18

314/83

G. O. 29 Mar. 1883, No. 959. b.

Regarding the prepara-  
-tion of Estimates and  
the Submission of-  
for works consisting  
of several component  
parts.

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