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(1) Number of pages 24

(2) Date of repair 9-87

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D. DEPARTMENT

G.O. No. 1499/1500 Press.
B.P. No. Mis.

Dated 16. 6. 1884.

Not to be folded or roughly handled

12

1499/1500

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

From A. B. SAMPSON, Esq., Under Secretary to the Government of India, Public Works Department (General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 27th May 1884, No. 650 G.

As it appears from paragraph 1850, chapter XIV, of the Madras Public Works Code, that the power of raising an imprest above Rs. 1,000 is exercised by the Government of Madras, I am directed to point out that this is not in accordance with paragraph 3, chapter X of the Public Works Code, under which the Government of India alone can raise the amount of an imprest above the maximum of Rs. 1,000, fixed by Public Works Department circular, No. 54, dated 3rd October 1877.

From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 7th June 1884, No. 26 W.

In reply to your endorsement, No. 233 E., dated 4th instant, I have the honor to forward (to be returned) letter, No. 87 G., of 2nd February 1884, from the Accountant-General, Public Works Department, and my draft reply thereto. I fancy the letter from the Goverr ent of India is connected with the Accountant-General's (Public Works Department) reference to me.

2. In my opinion, cases in which imprests over Rs. 1,000 are required are very few, and as Government are not in favor of such large imprests (see G.O., No. 1004 W., of 18th April 1884, paragraph 3) I do not think there is any object in desiring to retain the power of sanction which has obtained in the Madras Code. As far as I can remember there have been only three or four cases, during my experience here, in which Government has had occasion to apply the rule.

ORDER—dated 16th June 1884, No. 1499 W., Public Works.

Ordered that the Government of India be addressed.

(Here enter No. 1500 W., dated 16th June 1884.)

(True Extract.)

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

To the Examiner, Public Works Accounts, with original papers returned.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated June, 16th.

Read. *Encl.*

G.O., 16th June 1884, No. 1499 W.

JUNE.

Imprests

Ordered that the Government of India be addressed as regards the power exercised by the Government of Madras of raising — above Rs. 1,000.

1499/1500

PUBLIC WORKS DEPARTMENT.

General Account.

LETTER—from

COLONEL J. SHAW-STEWART, R.E.,
Secretary to the Government of Madras,
Public Works Department,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
PUBLIC WORKS DEPARTMENT.

SIR,

I am directed to acknowledge the receipt of your letter, No. 650 G., dated 27th May 1884, in which it is pointed out that the power exercised by the Government of Madras of raising an imprest above Rs. 1,000 is not in accordance with paragraph 3, chapter X of the Government of India Code.

2. In reply, I am to say that the cases in which imprests have been raised beyond this limit have been very few, and have been sanctioned, after due consideration, to meet exceptional circumstances. The general practice has been to keep imprests as low as is consistent with regular and punctual payments for labor. His Excellency the Governor in Council, whilst quite appreciating the necessity for strict control in this respect, would be glad to see the rule in the Madras Public Works Code, paragraph 1850, remain unaltered; the power of raising an imprest above the limit of Rs. 1,000 remaining in the hands of the Local Government, instead of each case, as it arises, having to be referred for the special orders of the Right Honorable the Governor-General in Council.

I have the honor to be,
Sir,
Your most obedient servant,

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

OOTACAMUND,
16th June 1884.

Exd. E. Fernandez.
Spare Copies

2

1499/1502

3

GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated June, 16th.

Recd. *Encl.*

16th June 1884, No. 1500 W.

JUNE.

Imprests

The Government of India requested to allow the rule in the Madras Public Works Code, under which the Government of Madras exercise the power of raising — above Rs. 1,000, to remain unaltered.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 3rd April 1884, No. 2 W.

I have the honor to submit, for information and orders of Government, notes by Mr. Volkers, Assistant Examiner, of his inspection of the office of the Nilgiri Division.

Paragraph 2.—The attention of Government is invited to the very large imprests under Lieutenant Speed and Sub-Conductor Bragg, implying cash expenditure during the month of Rs. 3,000 by the former and Rs. 4,000 by the latter.

Paragraph 3.—The Executive Engineer's attention is specially necessary to the remarks in this paragraph.

Paragraphs 6 *and* 7.—The Executive Engineer should require this procedure to be remedied in the manner shown.

Paragraphs 8 *and* 9.—These are serious matters and require the interference of the Superintending Engineer. There is no real excuse for the difficulties and confusion reported. For the work done by departmental labor, the quantities should have been recorded in measurement books from time to time, similarly also the quantities done by petty contract, so that to ascertain what was *not* done by the contractors should not have been troublesome. But leaving this alone, surely there should have been proper arrangements for checking what the contractors claimed to have done; they have no concern in the previously executed work, and their first claim for payment should have settled the question where old work stopped and where their work commenced. The haphazard way in which the transactions appear to have been arranged is very unsatisfactory, for apparently it is not known what quantity was done by each system of work, while probably the rates for departmental work, for petty contract, and for contract varied each from the other. It is a matter that affects the Executive branch, and it is impossible for the accountant to do more than report for the Executive Engineer's information what the records of measurement and payment as filed in the divisional office testify. This he should do as soon as possible.

Paragraphs 10 *and* 11.—The Superintending Engineer's notice of this is requisite.

Paragraph 13.—The accountant must attend to these instructions. The register of works should record the same progress of monthly expenditure as is recorded in the monthly schedules of expenditure, and should always be posted up to same date with them. Any rectifications which may subsequently be necessary can be made in ordinary course.

Paragraph 14.—The attention of Government is invited to the large amount, Rs. 18,722 at debit of stock as representing "land, kilns, &c."

Paragraphs 16 *and* 17.—The attention of the accountant to these remarks is necessary, and he will see that they are carried out.

Paragraphs 18 *and* 19.—The Superintending Engineer's attention to these matters should be required.

Paragraph 22.—The office is certainly not in good order, but the remedy lies apparently with Government. It is notorious that the cost of an establishment of an office in the plains is no guide for that of an establishment on the hills; numerically taken, what will do for the plains should do for the hills, but in pay there should be no attempt at uniformity. The surrounding and attendant circumstances are so

different that it is to the interest of Government to give higher pay rather than have discontent and consequent changes of the staff of clerks and office hands generally.

ENCLOSURE.

Notes of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner of Public Works Accounts, of the office of the Executive Engineer, Nilgiri Division, on the 17th and 18th March 1884.

J. C. Larminie, Esq., is the Executive Engineer, and the accountant, Mr. J. T. Maddox. The office was last inspected on the 3rd September last *vide* G.O., No. 2666 W., dated 22nd September 1883.

2. Sub-divisional disbursements are made from imprests only, which are held on the Executive Engineer's cash book.

The imprest-holders are :—

	Rs.
Lieutenant Speed, R.E., in charge of Sappers and Miners	1,500
Sub-Conductor Bragg, Sub-Engineer	2,000
Abdul Karim Khan Sahib, Supervisor	1,000
C. Chinnathumby Pillay do.	250
Sub-Conductor Hollingsworth do.	600

The reason for having such large imprests at head-quarters is, that heavy payments for daily labor continue to be made. There is every reason, however, to expect that they will be reduced in the commencement of the coming official year.

(I) The raising of Sub-Conductor Bragg's imprest beyond the limit of Rs. 1,000 was sanctioned in G.O., No. 3632 W., dated 19th December 1883. Sanction has also, the Executive Engineer states, been obtained in the case of Lieutenant Speed.

(II) Mr. K. F. Nordmann, Executive Engineer on special work in the Wynaad, is, for account purposes, treated as a sub-divisional officer drawing against the Executive Engineer's credit in the treasury.

3. The cash-book is up to date. It has latterly been written up by the accountant as the head clerk is absent on sick leave. *All* corrections, whatever may be their nature, should be initialled separately by the Executive Engineer. It was noticed in a certain instance of payment into treasury, that the dates in the remittance and cash-books did not agree. The entry in the cash-book being low down among the transactions of the day subsequent to that on which the remittance book showed that the amount had actually been paid into the treasury and acknowledged by the treasury officer. This tends to show that the ruling in Code paragraph 2088 is not acted upon as rigorously as is necessary, and that there is an inclination to permit the posting of the cash-book to fall into arrears, an irregularity which, above all others, should be carefully avoided.

4. The cash abstract book is a few days in arrears; it should be posted up day by day as soon as the cash transactions of the day are over, or early on the succeeding day before the transactions of that day commence.

Special provision is made on the "receipts" side for the entry of refunds of expenditure, and in the columns so provided *alone*, should refunds, both cash and adjusting, be entered, *vide* Code paragraph 2266 (5).

5. Imprest accounts are in good order. Recoupment is generally made once a-week.

6. Work is done by both daily labor and contract. The large works at head-quarters are, to a great extent, executed by departmental agency, and the accounts work which devolves on sub-divisional officers is consequently very heavy. Ten-day reports, though rendered in fair order, are not submitted till long after they are due, and the compilation of the work abstracts and writing up of the register of works is therefore behindhand.

7. Work abstracts are in fair order. The account of materials received and issues should be posted separately for each period of ten days, so as to admit of comparison with the ten-day reports. The present practice is to make an abstract of the receipts and issues during the month, and to post the totals so arrived at into Part IV of the work abstract. The result of this is, that the ten-day reports are not completed as they should be, and the tendency to delay in the final completion of the work abstract, is greater than would be the case if the materials account were posted up during the month, as is done in the case of labor.

Work abstracts are complete up to end of January; those for February have only just been taken up for completion. Under ordinary circumstances, the whole accounts for February with work vouchers, should have been almost ready for despatch to the Examiner on this date.

8. The accounts of the combined Post and Telegraph office at Ootacamund require thorough verification. It appears that in the early stage of the work, daily labor and piece-work alone were employed in its execution. Subsequently a contract was given to Messrs. Groves and Co.,

1499/1500

and as the work progressed some difficulty arose in ascertaining, by measurement, the quantity of work done by the contractors, and consequently in arriving at the amount really earned by them. To decide the matter, the Executive Engineer's draftsman was deputed in October to make an accurate measurement of the whole work done, and, from the quantities obtained by him, a contract certificate was prepared for the contractors. In this certificate * the *total* quantity of work done was calculated out at contract rates, and from the total amount thus arrived at, deductions apparently representing the value or work done by piece-work and daily labor, were made, and the net result acknowledged as the value of work done by the contractors. Now, if the deduction made for daily labor represents total charges for labor and materials alone, it is probable, if not certain, that the net amount shown as the total value of work done by the contractors is incorrect, for it is very improbable that the rates at which work was done by daily labor will coincide with the contract rates. The Executive Engineer states that great care was taken to obtain accuracy of amount in preparing the certificate, but there is nothing on record in the office to show whether, in the deduction for daily labor, the difference between actual and contract rates is provided for in addition to the charges for labor and materials. The accountant himself knows nothing of the subject, and the arrears of the register of works, so far as this work is concerned, are due, he states, to his not being able, (through press of work) to verify the contract certificate. The draftsman by whom the certificate was prepared was indisposed at the time of inspection and did not attend office. The deductions can only be verified by looking up all previous work abstracts for the work, and eliminating therefrom the quantity and value of work done by daily labor, and piece-work. Instances of confusion are not infrequent in the case of other works also, and the reason given for this is the changes of officers in charge of the works. But there does not seem to be any real reason why changes of officers should result in inaccuracies of measurements, if measurement books are properly kept up so as to show *every* measurement taken (Code paragraphs 2041, 2106 and 2175).

		Rs.	A.	P.
* Value at contract rates of total quantity of work done		38,014	15	5
Deduct—				
For work done by contractors and paid for under piece-work ..	Rs. A. P. 1,836 6 4			
For daily labor ..	7,031 9 6			
		8,867	15	10
Balance—value of work done by contractors under contract agreement ..		29,146	15	7

9. It is the exception, rather than the rule, for measurement lists to be sent to the Executive Engineer's office with contract certificates, as ordered in Code paragraph 2175. This irregularity has not been noticed by the Executive Engineer, as the signature of the officer in charge of the work to the certificate at foot of the contract certificate, was considered sufficient to admit of the quantities entered, being accepted without question. Each contract certificate should be supported by a *detailed* list of measurements, showing how the quantities entered in the certificate have been arrived at, which should be carefully checked in the divisional office so far as arithmetical accuracy goes, and compared with the contract certificate before payment is made.

10. Advances to work-people have been adjusted as far as possible, and the Executive Engineer states that there will be no necessity to make any further advances. The following amounts are considered bad debts, the laborers concerned having absconded :—

	Rs.	A.	P.
Government House, Norwood	82	0	0
Additions to Government offices, Stonehouse	142	10	8
Clerks' quarters	149	0	0
Brick manufacture	29	12	0
Total ...	403	6	8

11. Advances (or overpayments) to contractors on the security of work done but not measured up, should not be made (Code paragraph 2182).

12. The greater part of the materials at site of works was verified about the middle of last year. The Executive Engineer states that the balance at debit of materials at site has been considerably reduced since the date of last inspection, and that the materials are of good value.

13. The register of works requires more attention where, owing to insufficiency of space, part of the accounts of a work is separated from the main record, references should always be made connecting the two parts When expenditure has not been incurred on a work, or on certain sub-heads of a work, the previous up-to-date expenditure should be carried forward. In the case of manufactures, the estimated outturn should be entered as well as the estimate of outlay.

The register is written up to end of January, except in the case of the combined Post and Telegraph office, and Government House, Norwood. For the former of these the register is posted up to November, but, as the entries for that month are doubtful, (*vide* paragraph 8 above) subsequent posting was differed pending an investigation of the accounts of the work. For the latter the register is posted to end of December, the posting for January having been delayed by the late submission of the ten-day reports.

5

GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated April, 18*th*.

Recd. *Encl.*

G.O., 18th April 1884, No. 1004 W.

APRIL.

Inspection

Passing orders on the notes of — of the office of the Nilgiri division, submitted by the Examiner, Public Works Accounts.

No. 650 G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

1099/1882

All communications should be addressed to the Secretary.

EXAMINER
No. 3321 W
6 JUN 1884
PUBLIC WORKS
ACCOUNTS.

To

The Secretary to the Government of Madras
Public Works Department.

Simla, 27th May 1884.

Sir,

As it appears from para 1850 Chapter XIX of the Madras Public Works Code, that the power of raising an imprest above Rs 1000 is exercised by the Government of Madras, I am directed to point out that this is not in accordance with para 3 Chapter X of the Public Works Code, under which the Government of India alone can raise the amount of an imprest above the maximum of Rs 1,000, fixed by Public Works Department Circular No. 54 dated 3rd October 1877.

I have the honor to be,
Sir,
Your most obedt Servant

W. W. Sampson

Under Secy to the Govt of India

G.O. 1134 W dt/ 19-10-77

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P.W. Cir. No. 4-7/19

P.W. Sr. G
482 Pro

No 1499 w dy 16.6.84
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4 JUN 84
SECRETARY TO GOVERNMENT

Public Works Department
Government of Madras.
Ootacamund, June 4th 1884.

No 233 E.

Referred to the
Examiner P.W. Accounts for
remarks.

V. Mant Munro
4.6.84.
Colonel RE
Secretary to Govt. P.W. Dept.

To,
The Examiner P.W. Account
in original to be returned.

Paper A
Sec 66

PWS. 91/5.
PR. 16-11-81.

No. 2611.

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,
Public Works Department.
Madras, 7th June 188/.

1499/1500

Sir,

In reply to your endorsement No. 233 E. dated 4th. Instant, I have the honor to forward (to be returned) letter No. 87 G. of 2nd. February 1884 from the Accountant General P.W. Department and my draft reply thereto. I fancy the letter from the Government of India is connected with the Accountant General's (P.W. Department) reference to me.

2. In my opinion cases in which Imprests over Rs. 1,000 are required are very few, and as Government are not in favor of such large Imprests (see G.O. No. 1,004 W. of 18th. April 1884 para 3) I do not think there is any object in desiring to retain the power of sanction which has obtained in the Madras Code. As far as I can remember there have been only 3 or 4 cases, during my experience here, in which Government has had occasion to apply the rule.

I have the honor to be,
Sir,
Your Most Obedient Servant,

D. C. Cadogan

Examiner P.W. Accounts.

8

P.P. 7/6

Encs: 4

1499/1500.

1202/PRM

G.O. No 8 W dated 4-1-78
B. No 64 W " 27-2-83
G.O. No 274 W " 1-10-83
B. No 3632 W " 19-12-83
G.O. No 1004 W " 18-4-84

From,

The Examiner P.W. Accounts,

Madras.

(6)

To,

The Secretary to Government,

P.W. Department.

No. 26 W

No 1499/1500 W dy 16.6.84

Dated 7th June 1884.

Recd.

Enclos. 4.

Forwards correspondence that has passed between the Accountant General P.W. Department and himself regarding Imprest of Rs. 1,000.

OLS. 33/6

10.6.84

Genl Account

PUBLIC WORKS DEPARTMENT.

No 44 W

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 16th June 1884

1499/1500

READ the following

From
The Govt. of India
P.W. Dept. } (H.C. No. 650 G dy 27th May 84)

" Examiner P.W. Accounts. (H.C. No. 26 W dy 7th June 84)

Ordered that the Government of India be addressed.

Note
Drs not returned
from Govt
Ce

(H.C. No. 1500 W dy 16 June 84)

To,
The Secy. to the
Govt. of India
P.W. Dept.

Sir,

I am directed to

Ex. P.W. Accounts.
with orig. papers ret.d.

Desp.d 21-6-84

10

acknowledge the receipt of your letter No. 650 G dated 27th May 1884, in which it is pointed out that the power exercised by the Govt. of Madras of raising an imprest above Rs 1,000 is not in accordance with para: 3 Chapter X of the Govt. of India Code.

In reply, I am to say that the cases in which imprests have been raised beyond this limit have been very few, and have been sanctioned, after due consideration, to meet exceptional circumstances. The general practice has been to keep imprests ~~down~~ as low as is consistent with regular and punctual payments for labor. His Excellency the Governor in Council,

1499/1500

Whilst ~~while~~ quite appreciating the necessity for strict control in this respect, would be glad to see the rule in the Madras Public Works Code, para: 1850, remain unaltered; the power of raising an imprest above the limit of Rs 1000 remaining in the hands of the Local Govt., instead of each case as it arises having to be referred for the special orders of the Right Honble the Governor General in Council.

W.
12-6-84

Despd 21-6-84

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R.S.

4822

Govt. of (1884) Madras.

PUBLIC WORKS.

(12)

Dated

Rcd.

Prev 1876/84

Encl.

G.O. 6 June 1884, No. 1477 W
£1500 W

Despatch

Ordered that the first of
Dudin be addressed
as regards the powers
exercised by the first of
Madras of raising
above one Rs 1000.
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Despatch

The first of Dec in regard
to allow the rule in the
Madras P.W. Code under which
the first of Madras exercise
the power of raising
above one Rs 1000, to
remain unaltered.
32
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Sent for Record Keeper