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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D. DEPARTMENT

G.O. No. / B.P. No.	2681 / 2682	Press. / Mis.

Dated 31. 10. 1884 198 .

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Archives —1 10,006-9 88

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following letter from Colonel W. S. TREVOR, R.E., Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 8th October 1884, No. 239 A.G.:—

The Accountant-General, Public Works Department, has brought to the notice of the Government of India that, under recent orders of the Madras Government, the submission of work vouchers to the Examiner of Accounts in the case of works carried out wholly by contract, and also in the case of all works not exceeding Rs. 2,500, is to be discontinued.

2. I am, in the first place, to point out that, as the advantage of having an uniform system for the accounts of Public Works throughout India has been fully and generally admitted, it is, in the opinion of the Government of India, most desirable that any such change as that now ordered, involving as it does a very important change in the system of audit, should be introduced only with the prior consent of the Government of India.

3. The Government of India is at all times prepared to modify the system now in force whenever it can be shown that such a modification will tend to relieve executive officers without unduly weakening the audit, but in the present instances it appears to the Government of India that, whilst the audit would be far more seriously impaired than anticipated by the Madras Government, the relief to executive officers would be, on the other hand, very slight.

4. Thus whilst, in the case of works carried out wholly by one contractor, it is true that the contract certificate does for all practical purposes render the submission of the work voucher unnecessary, yet, on the other hand, where two or three contractors are employed during the same month, the progress of the work, sub-head by sub-head, the payments made, and the liabilities due must be abstracted by the Executive Engineer in a work abstract (or day-book) to allow of the register of works being posted.

The simple copying of the monthly details from the register into a work voucher in which the names of the sub-heads, the estimated quantities and rates, &c., are already printed, cannot be considered a work of much trouble; whereas, if the submission of the work voucher is discontinued, the Examiner will have again to abstract the quantities and amounts shown on the various contract certificates, as well as the liabilities, to enable the audit to be efficiently performed. The work voucher is, moreover, the only permanent record prescribed for the Examiner's office, showing the progress of a work, sub-head by sub-head, and is of much use in case of reference.

5. Again, in the case of works costing not more than Rs. 2,500, the Examiner will have no record whatever of the liabilities outstanding, and when a work is executed partly by contract and partly departmentally, he will be entirely in the dark as to the amount for which he is bound to see that properly receipted vouchers are forwarded to him.

6. In connection with this, I am to add that the Accountant-General has brought to notice that the system under which the initial vouchers for departmental labor are not submitted to audit has not so far found favor with officers now inspecting the

Public Works accounts offices under the immediate orders of the Comptroller and Auditor General of India. No step should therefore be even tentatively permitted which still further tends to weaken the audit.

7. It is understood from the correspondence laid before the Government of India by the Accountant-General that the works which are detailed in the Madras form M 49 are again detailed in the schedule of receipts and expenditure: the need for this seems to arise from the fact that M 49 does not permit of check of expenditure either with the sanctioned estimate or with the grant of the year.

To this extent form M 49 appears susceptible of modification, columns being introduced to allow such comparison to be made, and if the suggestion be acted upon the necessity for detailing each work again in the schedule will disappear, the entries in the latter being confined to the totals of all minor works under the various Funds and Services. In illustration of the suggestion, I am directed to forward a specimen form that it is proposed to introduce in the accounts of the Southern Mahratta Railway.

8. Under the above explanations, I am to express a hope that the Government of Madras will concur in the views of the Government of India and modify the orders that have given rise to this communication accordingly.

Order—dated 31st October 1884, No. 2681 W., Public Works.

The Government accept the views expressed in the foregoing letter from the Government of India, and direct the Secretary, Code Committee, to draft the requisite standing order introducing the suggested modification of form No. M 49, and of the method of entering minor works in the schedule of receipts and expenditure.

2. The following letter will be addressed to the Government of India:—

(Here enter No. 2682 W., dated 31st October 1884.)

(True Extract.)

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

To the Examiner, Public Works Accounts, with one enclosure.

Exd. E. Fernandez.
Spare Copies

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GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated October, 31st.

Recd. *Encl.*

G.O., 31st Oct. 1884, No. 2681 W.

OCTOBER.

Account Form M 49

Passing orders on letter from the Government of India regarding the proposed modifications to —.

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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. 239 A.G., dated 8th October 1884, remarking that, under recent orders of the Madras Government, the submission of work vouchers to the Examiner, Public Works Accounts, in the case of works carried out wholly by contract, and also in the case of all works not exceeding Rs. 2,500, is to be discontinued.

2. In reply, I am directed to state that the Government of India appear to be under a misapprehension, inasmuch as no orders on the subject have been issued by this Government; the receipt of the opinion of the Government of India, to whom the Examiner had referred the question through the Accountant-General, Public Works Department, having been awaited.

3. I am now directed to state that the modifications suggested by the Government of India in your letter under reply, in respect of form No. M 49, and of the method of entering minor works in the schedule of receipts and expenditure, will, to a considerable extent, meet the object which this Government had in view, and those modifications will therefore be introduced in this Presidency, in lieu of the proposals which were previously under the consideration of this Government.

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

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

Fort St. George,
31st October 1884.

Exd. E. Fernandez.
Spare Copies

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GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated October, 31st.

Read. *Encl.*

31st Oct. 1884, No. 2682 W.

OCTOBER.

Account Form M 49

Accepting the modifications suggested by the Government of India in respect to form M 49 and of the method of entering minor works in the schedule of receipts.

No. 239 A.G.

All communications should be addressed to the Secretary.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General

2681/2682

To

The Secretary to the Government of Madras
Public Works Department.

Simla 8th October September 1884

Sir

The Accountant General Public Works Department has brought to the notice of the Government of India that under recent orders of the Madras Government the submission of work vouchers to the Examiner of Accounts in the case of works carried out wholly by contract and also in the case of all works not exceeding Rs 2,500 is to be discontinued.

2. I am in the first place to point out that as the advantage of having an uniform system for the accounts of Public Works throughout India has been fully and generally admitted it is in the opinion of the Government of India most desirable that any such change as that now ordered, involving as it does a very important change in the system of audit, should be introduced only with the prior consent of the Government of India.

3 The Government of India is at all times prepared to modify the system now in force whenever it can be shown that such a modification will tend to relieve executive officers without unduly weakening the audit. But in the present instances it appears to the Government of India that whilst the audit would be far more seriously impaired than anticipated by the Madras Government, the relief to executive officers would be on the other hand very slight.

4 Thus whilst in the case of works carried out wholly by one contractor it is true that the contract certificate does for all practical purposes render the submission of the work voucher unnecessary, yet on the other hand where 2 or 3 contractors are employed during the same month the progress of the work subhead by subhead, the payments made, and the liabilities due must be abstracted by the Executive Engineer in a work abstract (or day book) to allow of the register of works being posted.

The simple copying of the monthly details from the register into a work voucher in which the names of the subheads, the estimated quantities, and rates &c are already printed cannot be considered a work of much trouble: whereas as if the submission of the work voucher is discontinued the Examiner will have again to abstract the quantities and amounts shown on the various contract certificates as well as the liabilities to enable the audit to be efficiently performed. The work voucher is moreover the only permanant records prescribed for the Examiner's office showing the progress of a work subhead by subhead and is of much use in case of reference.

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5 Again in the case of works costing not more than Rs 2.500: the examiner will have no record whatever of the liabilities outstanding, and when a work is executed partly by contract and partly departmentally he will be entirely in the dark as to the amount for which he is bound to see that properly receipted vouchers are forwarded to him.

6 In connection with this I am to add that the Accountant General has brought to notice that the system under which the initial vouchers for departmental labour are not submitted to audit has not so far found favor with officers now inspecting the Public Works Accounts offices under the immediate orders of the Comptroller and Auditor General of India. No step should therefore be even tentatively permitted which still further tends to weaken the audit.

7 It is understood from the correspondence laid before the Government of India by the Accountant General that the works which are detailed in the Madras Form No 49 are again detailed in the schedule of Receipts and Expenditure: the need for this seems to arise from the fact that No 49 does not permit of check of expenditure either with the sanctioned estimate or with the grant of the year

So this extent Form No 49 appears susceptible

of modification. columns being introduced to allow such comparison to be made and if the suggestion be acted upon the necessity for detailing each work again in the schedule will disappear. the entries in the latter being confined to the totals of all minor works under the various Funds and Services. In illustration of the suggestion I am directed to forward a specimen form that it is proposed to introduce in the accounts of the Southern Mahratta Railway.

8 Under the above explanations, I am to express a hope that the Government of Madras will concur in the views of the Government of India and modify the orders that have given rise to this communication accordingly.

I have the honor to be
Sir
Your most obt. servant

Coll: R.E.
Secretary to the Govt. of India

Dy. 3019

L.C. No 2037. 7.8.76
No 7682. " 21-4-84
" 971C. " 7-5-84
" 11404D. " 11.8.84
" 13180. " 29.7.84
" 11982. " 3.7.84
B. No 23824 " 25.9.84

O.L.S 55/10 vide O.L.S 101/10
Reinamd dt: 27.10.84 — M 29/10/84
R: 16.10.84

To W.

2681/2682/7

In the accompanying letter, received yesterday, the Govt. of India raise objection to the proposed modification in the matter of Vouchers. This Govt. decided that the change was desirable & a Standing order thereon was prepared, but was held back pending opinion of India to whom the Examiner had referred the question.— Undue stress seems to be laid on "the advantage of having an uniform system for the accounts of Public Works throughout India". Granted that it is desirable to maintain uniformity of system, it seems to me that latitude must be allowed in the rendering and recording of details according to local requirements, and the proposal dealt only with unnecessary & prolix details & did not trench on the general principles of audit, the utility of which, I think, the Madras Govt. have ~~I believe~~ always admitted.

I would observe here, "En passant", that in concluding part of para 7, the Govt. of India refer to a form-of which they send

a specimen-which it is proposed to introduce in the accounts of the Southern Mahratta Rail way. If the advantage is so great, of having a perfectly uniform system for the accounts of Public Works throughout India, why is this particular form to be introduced for work on the South Mahratta Railway only?

But the whole of this para 7 is virtually an admission that a modification of details was desirable. You will observe that a certain suggestion is made as regards Form M 49, and it is stated that if this be acted on, "the necessity for detailing each work again in the schedule will disappear". Now I proposed the abolition of Form M 49 because it embodied details already given in the schedule & was therefore useless repetition. The Govt. of India would keep Form M 49, adding columns not given in the form but given in schadule, & abolish the detailed entries in schedule. Is not our reform precisely the same as the other?

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It is difficult (atleast to me) to reconcile the wording of this para 7 with that of para 3& 4.

In para 4 it is admitted that, in the case of works carried out wholly by one contractor, the contract certificate does for all practical purposes render the submission of the work voucher unnecessary. This is exactly what I said all along. Then why have the work voucher? To maintain the work voucher in all its glory, much is made of works on which 2 or 3 contractors are employed. Now such works are, I presume, the exception; and why should not the Examiner's office have the trouble of abstracting "the quantities & amounts shown on the various contract certificates" of such (exceptional) works? If I am not mistaken the Examiner's office does not accept & audit right off the quantities & amounts abstracted by the Ex. Engr. but checks them in every way, comparing them with Estimate, &ca, so the labour, or something very like it, is really done

over again "to enable the audit
to be efficiently performed"

CB.

D. W.

16.10.84

(3)

W
O
16/10/84

Amended 26.27.10.84 M 29/10/84
& 16.10.84 & 22.10.84

S.a.w.

The necessary letter to India may be drafted as ordered } W
and instructions may issue to C
to draft the modifications to Form
M.49 & to details of entries in Schedule
for minor works suggested by the
S. of S. —

CB.
22.10

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to D.W.

It appears to me that the modifications suggested by India will meet the object wh this Govt had in view, at least to a considerable extent.

If you concur, I think a reply may be drafted to above effect, — & pointing out that India appears to be under a misapprehension, inasmuch as no orders on the subject had been issued by this Govt, pending receipt of opinion from India to whom C had referred the question.

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20.10.84

General Account

A/

2681/11

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 31st October 1884

2681/2682/11

READ the following

From The Govt of India - (H.C. No 239 Jf. dt 8th Oct 1884)

The Government accept the views expressed in the foregoing letter from the Govt of India, and direct the Secretary Code Committee to draft the requisite Standing Orders introducing the suggested modification of Form No 49, and of the method of entering minor works in the Schedule of Receipts &c

10

and expenditure.

2. The following letters will be addressed to the Govt. of India.

(Mr Ho Hap)

To the Secy: to the Govt of India
P. W. Dept.

Sir,

I am directed to acknowledge the receipt of your letter No 239 A.Cy. dated 8th October 1884, remarking that, under precedents of the Madras Govt, the subscription of work vouchers to the Examiner Public Works Accounts in the

To the Exam P.W.Accts. with enclos.

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12

Case of works carried out wholly by contract, and also in the case of all works not exceeding Rs 2,500, is to be discontinued.

2. In reply, I am directed to state that the Govt of India appear to be under a misapprehension, inasmuch as no orders on the subject have been issued by this Government, pending the receipt of the opinion of the Govt of India, to whom the Examiner had

prepared the question through the Accountant General Public Works Department, having been awaited.

3. I am now directed to ~~observe~~ state that the modifications suggested by the Govt. of India in your letter under reply, in respect of Journal No: M 49, and of the method of entering Imiwa' works in the Schedule of receipts and expenditure, will, to a considerable extent, meet the object which this Govt. had in view,

and those modifications will therefore be introduced in this Presidency, in lieu of the proposals which ~~it~~ were previously under the ~~was previously~~ consideration of this Govt. ~~Govt contemplated to~~ adopt.

2681/2682/13

C.S.
27.10.84

Ds
29.10.84

Secy
7/11

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Cy

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27-10-84. 29/10/84

85-98

Govt. of {1884} Madras.

PUBLIC WORKS.

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Dated 7/11/84

Rcd. Encl.

G.O., 31 July 1884, No. 768 & 769

Account Form No 49

Papers noted in Letter from Govt of India regarding proposed modifications

Account Form No 49

5/2

40/2 Instructions [illegible] complying the modifications suggested by the Govt of India in respect to Form No 49 & the method of entering remarks in the Schedule of receipts &c.

No 35 Jd 7/11 Ex 21/10