(1) Number of pages 14 Q

(2) Date of repair 9-12 87

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W DEPARTMENT

G.O. No. B.P. No.	1492 W	Press. Mis.
Dated	12. 6. 1886	~~198~~.

Not to be folded or roughly handled

Archives 1--10,006 1 -80.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

From the Superintending Engineer, I Circle, dated 15th Dec. 1885, No. 366 G.L.
" " " I " " 5th Feb. 1886 " 444 G.L.
" " " II " " 2nd June " " 28 G.L.
" " " III " " 11th Dec. 1885 " 1931.
" " " IV " " 7th Nov. " " 452 E.W.
" " " V " " 19th Oct. " " 3098.
" " " VI " " 30th Sept. " " 1056 B/T.J.
" " " Tank Maintenance Scheme, 1st Dec. 1885, No. 2986 T.
" Consulting Architect to Government, dated 17th Feb. 1886, No. 1668.
" Examiner, Public Works Accounts " 30th Nov. 1885, No. 699.

ORDER—dated 12th June 1886, No. 1492 W., Public Works.

In G.O., No. 856 W., dated 8th April 1885, sanction was accorded, as a tentative measure, to the transfer, from divisional to the central office of accounts, of the labor of calculating the percentage charges for "Establishment" and "Tools and Plant," in forms Nos. M 50 and M 46, respectively; and officers concerned were directed to report at the end of six months the results as regards reduction of labor and responsibility on Executive Engineers' establishments, and as regards the desirableness of giving permanent effect to the arrangement.

2. The reports received show that all officers concerned are unanimous in opinion that the temporary change should be made permanent; and, as the Examiner states that the arrangement is free from objection, so far as his office is concerned, the Government are pleased to direct that the duty of calculating the percentage charges be transferred to the central office of accounts as a permanent arrangement.

(True Extract.)

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

To Superintending Engineers.
To the Consulting Architect to Government.
" Superintendent of Works, Tank Maintenance Scheme.
" Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated June, 12th.

Recd. *Encl.*

G.O., 12th June 1886, No. 1492 W.

JUNE.

Accounts

The labor of calculating the percentage charges for "establishment" and "tools and plant" in forms Nos. M 50 and M 46, respectively, transferred from the divisional to the central office of accounts, as a permanent measure.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account

Read—the following papers :—

From the Superintending Engineer, I Circle, dated 29th Dec. 1884, No. 337 G.L.
" " " II " " 30th Oct. " " 249 "
" " " III " " 27th " " " 1496 "
" " " IV " " 9th " " " 460 E.W.
" " " V " " 28th " " " 2895
" " " VI " " 7th " " " 1027 T.J.
" Consulting Architect to Government, " 6th Nov. " " 1214.

Order—dated 8th April 1885, No. 856 W., Public Works.

In Chief Engineer's circular No. 1527 C., dated 15th September 1884, the opinions of Superintending Engineers were called for as to the propriety of transferring, from divisional to the central office of accounts, the labor of calculating the percentage charges for "Establishment" and "Tools and Plant," in forms Nos. *M* 50 and *M* 46 respectively.

2. The replies received, together with further inquiry which has been made, lead the Government to believe that, while the work can without inconvenience be performed in the central office by the Examiner, the relief to divisional offices will be appreciable.

3. The change will accordingly be introduced, as a tentative measure, with effect from the first month of the official year.

4. The Examiner and Superintending Engineers will, at the end of six months, report the results as regards reduction of labor and responsibility on Executive Engineers' establishments, and as regards the desirableness of giving permanent effect to the arrangement.

(True Extract.)

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

To Superintending Engineers.
To the Consulting Architect to Government.
" Superintendent of Works, Tank Maintenance Scheme.
" Examiner, Public Works Accounts.

Exd. A. Grubert.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1885} Madras

PUBLIC WORKS.

Dated April, 8th.

Recd. Encl.

G.O., 8th April 1885, No. 856 W.

APRIL.

Percentage charges for Establishment and Tools and Plant

Orders on the subject of transferring, from the divisional to the central office of accounts, the labor of calculating the —.

No. 337 Gl

~~From.~~

The Superintending Engineer
1st Circle.

To,

The Chief Engineer
Public Works Department.

Dowlaishweram 29th December 1884

Sir,

With reference to your Circular Memorandum No. 1527 C. dated the 15th September 1884, I have the honor to state that the Divisional Officers in this Circle to whom the above Circular has been forwarded for their opinion, state that the distribution of Establishment and Tools and Plant charges by funds can be well done in the Examiner's Office where it has at present been the practice of checking the entries made in the Division Office and then advising the errors if any to be adjusted in the next monthly accounts and that the views expressed by the

Deputy Chief Engineer on the subject are correct.

2. I do not see any reason to differ from the opinion expressed by the Divisional Officers and I therefore strongly advocate the adoption of the system of making the distribution of Establishment and Tools and Plant charges by funds in the Examiner's Office though it would not save any large amount of Clerical labor in the Divisional Offices.

I have the honor to be
Sir
Your Most Obedient Servant

Lieut. Colonel R.E.
Superintending Engineer 1st Circle.

JK

From

The Supg Engineer
1st Circle

To

The Chief Engineer
D. P. W.
Madras

Secretariat to Government
9 JAN 85
P. W. Department

Dated 29th } December 84
Despd do }
Recd }

Circle
No 337 Gl

Distribution of Establishment
and Tools & Plant Charges
by funds.

Advocates the adoption
of the system of making
the ——— in the Examiner's
Office

No. 784 P

5

Executive Engineer's Office.
22nd October 1884

From
THE EXECUTIVE ENGINEER OF NELLORE

To
THE Supg. Engineer
2nd Circle,

SIR,

With reference to your Endorsement No 222 G. L of 8th Instant on Chief Engineer's No 1527 C of 15th Sept I have the honor to report as follows.

2. I cordially agree with the Chief Engineer in thinking that the distribution of per centage charges for Establishment and Tools and Plant should be made by the Examiner and not in Division Offices. We ought really to account for Cash Expenditure

and have nothing to do with any thing else.

3 The relief would be considerable, the entries of Percentage Charges are made in the following accounts at present.

(1) Adjustment Book
(2) Cash Abstract Book
(3) Cash account Current
(4) Schedule of Establishment Charges
(5) Provincial Schedule of Expenditure
(6) Irrigation Schedule of Expenditure
(7) Schedule of Debits and Credits to Transfers.

For the last five, Office Copies have to be kept so the entries are made in 12 Forms every month. In the Schedules of Expenditure the Percentage Charges are entered twice over.

4. There is a particular reason for wishing to have nothing to do with Percentage Charges, supposing the

Accountant just as he is closing the monthly accounts detects a wrong debit and it has to be transferred from Provincial to Irrigation the whole of the Percentage Charges have to be re-calculated and the Cash account Current and Schedule of Establishment Charges have to be entirely re-written while the other forms have to be largely corrected. Of course an Accountant should not make a wrong debit but practically it is often done and at the last moment the accounts have to be re-cast with much trouble.

5 My accountant says that if he is relieved of Percentage Charges the accounts can be closed two or three days sooner.

I have the honor to be
Sir
Your most Obdt Servant
C B Henderson Capt R.E.
Executive Engineer
Nellore Di

SUPG: ENGINEER'S OFFICE
No. 644-A1
27 OCT. 84
P.W.D.
SECOND CIRCLE

From The Ex. Engineer
Nellore Dn.

To The Supg. Engineer
II Circle.

Dated 22nd October/84.

Received

No 784 A

Subject.

Distribution of Percentage Charges for Establishment and Tools and Plant— Informs that the Ex. Engineer agrees with the Chief Engr. in thinking that the— should be made by the Examiner and not in Division Offices for reasons stated.

Put up with other replies If all are recd send me complete file
27/10

No. 2496

Superintending Engineer's Office
2nd Circle, Camp Bezvada
30th October 1884.

From,
The Superintending Engineer,
2nd Circle,

To,
The Chief Engineer,
Public Works Department.

Enclosure 1

Letter from the Executive Engineer Nellore Division No 784 A of the 22nd October.

Sir,

I have the honor, with reference to your Circular No 1527 C of the 15th Ultimo, to state that I requested the opinions on the matter, of the Executive Engineers Kistna Eastern, Western, Gudivada and Nellore Divisions.

2. The 3 former officers consider that the relief to the Division offices would be trifling, yet that it would be a distinct gain.

3. The Executive Engineer Nellore considers that the relief would be considerable and gives his reasons at length, I therefore forward his letter in original.

4. My own opinion is, that whether the relief to the Division offices be small or great, it would, as a matter of principle, be right

that the Establishment charges should be calculated after the debits to "Works" have been finally admitted by the Examiner. Hence it follows that the percentages should be calculated in the accounts office, and not in the Division offices.

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

J. W. Rundall
Superintending Engineer,
2nd Circle.

Compd JW

From
The Superintending Engineer
2d Circle

To
The Chief Engineer
P. W. D.
Madras

Dated 30th October 1884
Despd 4th Nov "
Recd

Enclos
No 249 Cl

Accounts. – Simplification of – by relieving the Executive Engineers of the distribution of percentage charges for Tools & Plant – Informs the opinion of the Ex. Engineers & of himself as regards the –

Compiled
Cl
12.11.84

Confidential

SUPERINTENDING ENGINEER'S OFFICE,
~~MADRAS,~~
No. 1496 Camp Royachoty ~~Chepauk,~~ 27th Oct 1884.
Despd 29/

From Lt. Col. H. M. Vibart R. E
THE SUPERINTENDING ENGINEER,
~~1st~~ IIIrd CIRCLE,

To
THE Chief Engineer
P. W. Department
Madras

Enclosures.

SIR,

With reference to your Circular No 1527C dated 15th September 1884, I have the honour to inform you, that I agree with the Deputy Chief Engineer, and consider that the distribution of the Establishment charges, and of those under the Head "Tools and Plant" is the legitimate duty of the Accounts Office, and not of the Executive Engineers.

2 The adoption of the proposed reform, will doubtless relieve Executive

Offices of unnecessary clerical labour, and facilitate the punctual submission of Accounts.

I have the honor to be
Sir
Your most obedt. Servt.
Lt Col R. E.
Superintending Engineer
IIIrd Circle.

P.W.C. No 9085 of 1884

From

The Superintending Engineer,

~~II 1st~~ 4 Circle,

To

The Chief Engineer
P.W. Deptt

Dated 27th } October 1884.
~~Recd.~~ Despd 29 }

Enclosures. "

HC. please see & file
Ch
31/10

No. 1496

Accounts - Stating that the distribution of the Establishment changes & of those under Tools and Plant is the legitimate duty of the Accounts Office and not of the Executive Engineers -

---

Conf. Instruct.

No. 460
E.W.

Supg. Engineer's Office IV Circle
Coimbatore, 9th October 1884

From

The Superintending Engineer
IV Circle

To

The Chief Engineer
P. W. Department.

Sir,

With reference to your Circular No. 1527 of 15th Ulto. on the subject of "Simplification of Accounts," I have the honor to report that I entirely concur in the opinion that the "distribution of Establishment by funds has "really nothing to do with the expenditure of a Division."

It seems to me to be a "purely financial arrangement and the legitimate duty of the account office."

2. At present the extra work of making this distribution is thrown on Division Offices, and the Examiner's Office have to exercise their ingenuity

in discovering mistakes. The same labor and ingenuity might with great advantage be exercised in making the distribution once for all in the Examiner's Office, after the accounts of outlay for works have been checked.

3. No doubt from the Examiner's point of view it is proper that as little original work of accounting as possible should be done by his Office Establishment, which he probably considers should be employed only in checking accounts; but this matter of the distribution of charges for Establishment and Tools and Plant appears to me to be fairly one of those which should be made an exception to such a hard and fast rule.

4. I do not know what good reasons there may be for making the distribution monthly, but I should think the results might be equally valuable if made once a quarter, or even once a year, and if the monthly distribution could

be dispensed with much labor would evidently be saved to the Accounts Branch.

I have the honor to be,
Sir,
Your most obedt. Servt.,

L. A. Beatty - Col. R.E.
Superintending Engineer 1st Circ

P. W. C. No. 8499
1884

From
The Supg. Engineer,
Fourth Circle.

Dated 9th }
Despd: 10th } Octr. /84.
Received 10th "

No. 460
E.W.

Simplification of Accounts:—

Reporting on the subject of—

Campbell

Confidential.

No. 2895

SUPERINTENDING ENGINEER'S OFFICE,
5TH CIRCLE, MADRAS,
Chepauk, 28th Octr. 1884

13

From
THE SUPERINTENDING ENGINEER,
5TH CIRCLE,

To
THE Chief Engineer
P. W. Department.

Enclosures.

SIR,

Regarding your Circular No. 1527 C, dated the 15th September 1884, I have the honor to report that the Executive Engineer of the Presidency Division writes "it will "be a great relief to the Accounts "and Clerical work in this Division "and will lessen the number of figures "which I shall have to scrutinise "if the total charges on account "of establishment, and of tools and "plant be debited in Division books "in lump sums leaving the distribution "thereof to be made elsewhere."

2. My own opinion was, also, that the distribution of charges had nothing to do with the Expenditure

of a Division, and might with advantage be made by the Examiner.

3 I find however that the Executive Engineers of Chingleput and South Arcot say that the distribution of charges gives so little trouble, that no change need be made in the system.

4 The Executive Engineer of the Buckingham Canal likes to see credit given in his Accounts to Provincial Funds, by the distribution of charges made upon his works, as Capital and Revenue Accounts are kept for the Buckingham Canal. But the Executive Engineer thinks that where there are no works in a Division for which Capital and Revenue Accounts are kept, the distribution of charges is the legitimate work of the Accounts Office.

5 The Executive Engineers are thus about equally divided in opinion; and if Executive Engineers generally do not appreciate the policy proposed, it is probably advisable not to make a change.

I have the honor to be
Sir
Your most Obedient Servant
Hew Pendergast
Colonel R.E.
Supg Engineer – 5th Circle.

Confidential

From

THE SUPERINTENDING ENGINEER,
5TH CIRCLE,

To

THE Chief Engineer
P. W. D.

Dated 28th } October 1884
Recd. }

ENCLOSURES.

[illegible] 29/10/84

No. 2895.

Distribution of charges of Establishment and Tools and Plant - Reporting on the question whether the should be left to the Examiner of P. W. Accounts or to the Superintending Engineers

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Confidential

SUPERINTENDING ENGINEER'S OFFICE, 6th ~~2nd~~ CIRCLE,
Trichinopoly 7th September 1884.

No. 1027 T. J.

From

Lieutt Colonel H. R. Mead R.E.
Superintending Engineer, 6th ~~2nd~~ Circle,

To

Colonel J. H. M. Shaw Stewart R.E.
Chief Engineer P. W. Dept.

Sir,

In reply to your Circular No. 1527 C dated 15th September 1884, I have the honor to inform you that I fully agree with the Deputy Chief Engineer Major Bowen, the point in question is a small one but the principle of relieving the Divisional Offices of all work that can be done as well or better in the Examiner's Office is of the greatest importance.

2. I regret that in my opinion the whole system of the Examiner's Office is wrong, everything that can be possibly thrown on the Executive Engineers Offices is passed on

2nd Vol.

Offg. Consg. Archt. to Govt.

to them and the same system prevails lower down. The Accountants in the Division Offices do the same to the Sub Offices and subordinates.

The Examiner and his Office are as a rule utterly ignorant of the work of the Department, and I fear it is hopeless to expect any simplification of accounts as long as the Examiner is accepted as the only reliable authority with regard to them.

3. — I have on more than one occasion brought serious defects to notice but with no result as an Office Note from the Examiner (which is not communicated to me as a rule) is without a word accepted.

The System is for all work and responsibility, to be thrown on the Executive Engineers and their Offices.

If the high tone taken by the Examiner in his Office Notes now sent has

the effect of his being placed, in which I consider his proper position, much good will I think come of the correspondence

I have the honor to be
Sir
Your most Obedt. Servant

W R Reid Lt. Col. R.E.
Superintending Engineer
6 Circle

2nd. 4/4

Offg. Consg. Hchl. to Gov

P.W. C.A.O. 58/10/84

P. W. D. ~~3rd~~ 6th CIRCLE

From

The Superintending Engineer,
6th ~~2nd~~ Circle.

To

The Chief Engineer
P.W.D.

SECRETARY TO GOVERNMENT P.W. DEPARTMENT
13 OCT 84

No. 1027. T.J.

Dated 7th } October 1884
Received

Enclosures. None

Confidential

Simplification of Accounts.

Gives his opinion on the points raised by the Deputy Chief Engineer regarding the —

Compile on 15/10/84

P.W.D.

Consulting Architect's Office,
Chepauk, Madras,

6th November 1884

No. 1214

From
The Consulting Architect to the Government of Madras,

To
The Chief Engineer, Public Works Department.

Enclosures.

Sir,

In reply to P.W.D. Confidential Circular No. 1527 C. dated 15th September 1884 on Simplification of Accounts - I have the honor to report that in my humble opinion the proposal to shift the burden of calculating the percentages of Establishment charges from the backs of the Executive officers to that of the Examiner is a good one and calculated protanto to diminish clerical work in divisional offices.

I have the honor to be
Sir
Your most obdt. Servant
J. Morant. Lt. Col. R.E.
Offg. Consg. Archt. to Govt.

Exd. V.A.

P. W. D.

Roads and Buildings.

From

THE CONSULTING ARCHITECT
TO THE GOVERNMENT OF MADRAS,

To

The Chief Engineer
Pub: Wks. Dept.

6 NOV 84

No. 1214

Dated 6th November 1884
Received

No. of Enclosures.

Subject.

Reports on Simplification of Accounts.

Compile

Ce.
6.11.84

Note on Case (W's) with No 6941 &c –

19

I consider that the proposal for reduction of work made in these papers is quite feasible, and that it could be carried into effect monthly in the Examiner's Office through his Auxiliary books. It would save the executive engineers' accountants about ten minutes' labour each in the month, and transfer this work with the addition of the compilation of some statements to the Examiner's office – I do not think any reference to the Govt:

Govt. of India is necessary if the Govt: desire to order the introduction of the reform. My own view is that this particular change, although no doubt it is distinctly in the direction of relief to executive engineers, is hardly worth introducing, mainly for the reason that it is merely a shifting of work not a real reduction thereof.

H. G. Macdonald
25/2/85.

To Major B.
and
Secy.

To D.W.

The accompanying papers are replies to your confidential Circular No 1527 C of 15.9.84, relative to a proposal to relegate to the Exr P.W. Accts the duty of distributing by funds, charges incurred in divisions on account of establishment and tools & plant.

Subject to the following remarks, all the Officers consulted are unanimous in agreeing with you that the duty should be performed by Cs Offcrs.

The S. E. I Circle, & his divisional officers all agree, but the S. E. thinks that any large amount of clerical labor would not be saved.

In the II Circle, the Ex. Engrs Kistna Eastern & Western & Gudivada consider that the relief to division offices would be trifling, yet that it would be a distinct gain, while the E. E. Nellore considers that the relief would be considerable, & he gives his reasons at length. S. E. II is of opinion that whether the relief be small or great, the work should as a matter of principle

be performed by the Exr's office.

S. E. III agrees.

S. E.'s IV & VI agree con amore.

In the V Circle, the Ex. Engr Presy Divn agrees, while the E. E.'s Chingleput & S. Arcot say that the distribution of charges gives so little trouble, that no change need be made in the present system. The E. E. Buckingham Canal thinks that in divisions in which there are works for which Capital & revenue accounts are kept, the distribution of charges should be made in the divisional office, but that where there are no such works, the distribution should fall on the Examiner.

S.S. V himself agrees with D.W., but thinks that if Ex. Engrs generally do not appreciate the relief proposed, it would probably not be advisable to make any change.

Consulting Architect agrees.

If it be decided to make any change in the present system, it will apparently be necessary to address the Govt. of India on the subject. In a recent note on another case you stated that it was hopeless to proceed any ~~furth~~ further in the attempt to simplify accounts,

& that reform should now be confined to frustrating any enlargement of the present system, unless the necessity for the same is very clearly made out.

It seems doubtful therefore whether you intend to proceed with this matter.

For orders. Cr.
10.1.35

Date of receipt
Date of acknowledgement
No. of days taken
Initials

23

To W.

I submit the replies to the Circular on the question of relieving Ex. Engineers of the Distribution by funds of their charge under Establishment & Tools & Plant.

That the proposal was neither absurd nor ridiculous is sufficiently shown by the fact that the officers of the Dept^t almost unanimously support it.

Capt. Henderson's arguments on the subject are the strongest of all. In fact his Accountant asserts that if he is relieved of the duty of distributing the percentage charges the monthly accounts can be closed two or three days earlier.

I do not propose, however, to pursue the matter further at present. The change would probably not commend itself to the Govt. of India, who as I said before would have to be consulted. But, with your approval, I shall talk over the subject with Mr Macdonald.

S.E. III is very strong on the subject, but hardly fair when he says that when he brings serious defects to notice one other note of the Examiner is without a word accepted. I make it a point to scrutinize the pros & cons of all reports & recommendations regarding accounts, & certainly do not accept the often dogmatic [illegible] of Examiners at first until I have sifted the arguments & satisfied myself of their soundness.

Such officers evidently know them to undergo your own scrutiny too, besides they have invariably looked into by C.W. or [illegible]

E.W.

20.1.85

To D.W.

I shall be very much obl

surely must for the present

at

"if you will discuss the matter with Mr. Macdonald". I spoke to him on the subject on the only time I saw him, and gave to him for perusal the papers which you sent with this Ship. I expected to have had them back before now, but have today written to ask for their return.

JW.
9.2.85

To W.

Herewith a note on the subject of Mr. Macdonald.

CW.
25.2.85

AC 24

after this draft has been passed by W., all the undisposed of minutes in the file should be noted in the Regr.

GS
7.3.85

at

C.A.W.

Please have order now drafted to the Examiner to arrange for the transfer of the work of distribution of percentage charges for Establishment & Tools & Plant from the Divisional Offices to the Central Office of account. The results of this tentative measure on the reduction of labour & responsibility in Ex. Engrs. Establishment to be fully reported on by Examiner & S. Es. after 6 months fair trial have been given thereto. The first month of the official year seems a suitable time for the introduction of this change.

CW.
4.4.85

-gency must for the present

at

Accountant General's Office,
Public Works Department,
Loudon Buildings, Govt. Place West.

Madras ~~(Calcutta)~~ 10th Feb. 1885.

My dear Colonel,

I have now the pleasure of replying to your note of yesterday. The proposal in the case you gave me is quite feasible, only ~~that~~ I doubt if it will really be much of a relief to the Executive engineers and it will entail considerable additional work to the Examiner. I have been talking to Major Bowen about it and I will return the papers to him with a detailed written opinion. I have been talking a good deal to Mr Gordon and to some extent

at

extent to Major Bowen on this subject of simplification of accounts and before I go I hope to see several reforms in that direction placed before you by Mr Gordon & Major Bowen. I shall not be done with the Examiner's Office before the end of next week; and after that I have to look at Capt. Biscoe's work and inspect the Madras railway office. I have also to pay Negapatam a visit. I expect therefore I shall not leave Madras until about the end of the 1st week in March. I will take care to contribute something

to the simplification of accounts in Madras before I go and I think Mr Gordon will support this view heartily.

Yours truly

R. G. Macdonald

Coll: The Hon'ble J. Shaw-Stewart
Royal Engineers

at

(1).

Private

Accountant General's Office,
PUBLIC WORKS DEPARTMENT,
LOUDON BUILDINGS, GOVT. PLACE WEST.

Madras ~~[illegible]~~, 24th Feb. 1885.

My dear Major Bowen,

Here is a small contribution from me to the literature of simplification of accounts. Please to consider it un-official. I mean it for yourself and Coll: Shaw-Stewart. I will look in upon you tomorrow and talk over the different points. I will also then bring your cases.

You will see I have not in this note touched upon the different points in discussion

between you & Gordon. I hav
however formed an opinion on
most of them and we migh
also talk them over tomorrow

Yours truly

R. G. Macdonald

Major Bowen R.E.

Unofficial

Note on the subject of possible reduction in the accounts work of executive engineers, Madras Presidency.

I have now finished my inspection of the Examiner's Office and had time to form an opinion upon the question whether the work devolving upon the executive engineers in connection with their accounts is capable of further reduction without impairing the efficiency of the audit. My view is ~~that~~ considerable further progress in this direction is possible without reducing the efficiency of the audit, which in fact requires to be strengthened in some directions.

2. The most powerful means of reducing work in the executive engineers' offices is the substitution of contract for departmental agency as the method of carrying out works. The entire abolition of stock or its reduction to a minimum also tends greatly to the same end. There are, however, questions of administration, to which accounts have of course to adapt themselves. I assume that departmental agency must for the present

at all events be extensively employed.

3. **Works Abstract.** The first direction in which I would venture to suggest a reduction is in the form of works abstract (called day book in the Indian Code). All the Madras forms of works abstract have a very complicated look. I would suggest the introduction, as an optional form at least, of the form of works abstract (day book) which was circulated with India Cir. No 25 of 1881, and there called No 8a. It is nothing more than the simple register of works, which every one is familiar with, with the record in it extended so as to embrace individual payments. The whole of the complication about the ordinary forms is got rid of.

4. On every work where daily labour is employed some one must keep, at the work, a record of the persons employed each day, and of how they are employed, i.e. upon what items of

work

work. The muster roll and the daily (tenday or even monthly) report answer well for these two records, the first for purposes of payment, the second for charge to the subheads & items of work.

5. These two records should be sent together from the work to the paying Office; and the paying Officer should post the day book, in the form suggested to be used, from the entries, in his cash book, of the payments for the particular work.

6. The progress would be entered as shown on the form with the India Circular No. 25 of 1881; and the totals carried into the register of works. A materials at site account would be required if there happened to be materials at site; but, if not, only one part of the day book would be necessary.

7. **Half-Yearly Returns.** The stock and the Tools & Plant registers must necessarily be kept in the division,

separately for each sub-division. Fair 3 copies of one compiled return for each division are received by the Examiner and retained by him. The compilation and the copying may be saved by requiring that the original subdivisional returns be sent to the Examiner for return after audit. Labour may also be saved by having the names of articles printed for each division on slips and pasted on the registers.

8. Stock Purchases. The practice now followed of entering in the Stock Purchases and Sales account, the purchases of stores ~~made~~ received 4 and paid for in the same month, answers no useful purpose and may be discontinued with a considerable saving of labour.

Work

9. Work vouchers. Labour and liability to mistake may be saved by a more extended use of the permission to print the estimate figures into work voucher forms. Whenever there are over half a dozen lines in the estimate for a work which is to extend over three months, the work voucher ~~shall~~ should in my opinion be printed. The cost may well be allowed against contingencies of the work, and the most conveniently situated press employed. It would probably be found to save much trouble if this work were done under the Examiner's supervision. He would take the sub-heads & items from the sanctioned estimate. Of course if a work be commenced without

all

an estimate having been prepared and sanctioned the [illegible] saving of labour here indicated would be impossible.

10. Schedule. The schedule in Madras is divided into many parts. I should have thought it would have been much simpler to have had one schedule bringing down ~~the~~ the entries on either side of the cash and stock accounts current to individual items and works. However this may be, considerable saving of labour may I think be effected by a judicious use of printing in the body of ~~the~~ the schedules. The names of the funds, the heads & subheads of service, and the titles of many of the works &c might be printed in.

Rent

11. Rent Roll. This might always have the names of the buildings, if not frequently the names of the tenants as well, printed into it. Printing is frequently used at present. I only recommend extension of the usage so as to save labour in executive engineers' offices.

12. Miscellaneous Advances' Schedule. One of the points which have attracted my attention most prominently in the ~~my~~ inspection is the immense amount of labour which executive officers have thrown upon themselves and every one connected with them, by omission to observe the simple and strict rule not to disburse before audit establishment charges which have not once already been passed on audit. I am now concerned with this matter only from the point of view of ~~the~~ labour involved. At present

disallowance lists have to be compiled by Examiner and answered by executive and superintending engineers, perhaps even referred to the Chief Engineer or Government. The Miscellaneous advance account contains many items retrenched, which have to be brought forward month by month in the schedule at a great expenditure of labour.

13. There is nothing whatever gained by the disbursement of unsanctioned establishment items which could not be secured by attention to rules without all this waste of energy. ~~by attention to rules~~ A case may possibly be made out for placing the power to sanction establishments lower than it is at present; but the rule should be strictly enforced ~~that~~ no person is to be

be engaged without due sanction previously obtained and communicated to the Examiner. If this view be enforced much trouble to everybody will be saved. It should be easy to lower the power of sanction within specified rules and money limits as far as may be necessary.

14. Extra suspense accounts. A suspense account is in its very essence an evil: ~~an~~ expenditure and income should, unless there are good reasons to the contrary, be recorded, at once upon payment or realization, under the final head of Charge or Revenue. Still suspense accounts of Stock and of Manufactures are necessary evils in this Department. I cannot, however, say the same with regard to sundry other suspense accounts which take much labour ~~to~~

to keep them. I refer to the Boat
accounts on the Godavery and Kistna,
~~and~~ the Press account at Dowlaishweram,
and a Cattle account at Ootacamund.

15. I do not see why the wages of
the printers at Dowlaishweram and
the cost of type &c cannot at the
time of payment be charged off direct
to a service head, Establishment or
Tools & Plant, and all the complicated
arrangement of making out bills
and transferring the charges to divisions
saved. The economical working of
the office would easily be seen to
by a far simpler process; in fact
the system which I advocate being
stopped is no help whatever to a
consideration of the economical
working of the ~~office~~ press.

16. These remarks apply, but not with
equal force, to the boat accounts.
It may possibly be necessary to
keep them in order to distribute the
charges ~~for~~ to the different divisions
and works; but I very much doubt ~~doubt~~
whether the apparent accuracy is
not too dearly purchased. Would
it not answer all practical
purposes to charge the payments
when made on the boat account
direct to say Tools & Plant? If it
would the suspense account with
its attendant ~~[illegible]~~ labour might be
saved.

17. The Madras system of Public
works accounts and the forms
thereof are certainly complete; but
there is a marked tendency
to redundancy visible. Still in
these days when the Finance
Department and the Auditor
General are requiring more
and more attention to ~~the~~
thoroughness

thoroughness of our audit, the greatest care must be taken not to weaken the audit by any change of system.

Madras }
21st Feb. 1885 } R. G. Macdonnell

Genl
Acct

No. 856 W

PUBLIC WORKS DEPARTMENT.

35

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 8 April/85

Read the following

~~READ the following~~

From S. E. I. Circle N. C. No. 337 G. L. d/ 29th December/84
" " II. Circle " " 249. G. L d/ 30th October/84
" " III Circle " " 1496 d/ 27th October/84
" " IV. Circle " " 460/E.W d/ 9th October/84
" " V Circle " " 2895 d/ 28th October/84
" " VI. Circle " " 1027 I. d/ 7th do
" Consg: archt: to Govt: No. 1214 d/ 6th November/84

In Chief Engineer's Circular No. 1527C dated 15th September 1884, the opinions of Superintending Engineers were called for as to the propriety of transferring, from Divisional to the Central office of accounts, the labor of calculating the per centage charges for "Establishment" and "Tools and Plant," in Forms Nos. III 50 and III 46 respectively.

2. The replies received

together with further inquiry which has been made, lead the Government to ~~suppose~~ believe that, while the work can without inconvenience be performed in the Central office by the Examiner, the relief ~~on~~ to Divisional offices will be appreciable.

3. The change will accordingly be introduced, as a tentative measure, with effect from the first month of the official year.

4. The Examiner and Superintending Engineers will, at the end of six months, report the results as regards reduction

36

reduction of labor and responsibility on Executive Engineers' establishments, & as regards the desirableness of giving permanent effect to the arrangement. —

C.S.
7-4-85

W.S.
8.4.85

To

The Supg: Engineers ✓
" Consg: Architect to Govt ✓
" Supt of Works T. M. S. ✓
" Examr P. W. Accounts ✓

Dd 14/4/85.

R.S.

Govt. of {1885} Madras.

PUBLIC WORKS.

174/85

Dated

Recd. Encl.

G.O., 8 Apl 1885, No. 155[illegible]

Per centage charges for Establishment & Tools & Plant

Orders that the [illegible] of [illegible] be [illegible] division [illegible] Central Office of Account [illegible] of calculations

M1153 170/10

Jd 174 [illegible]

Confidential P. W. DEPARTMENT. 39

No. 1527 C dated 15th. September 1884.

CIRCULAR.

Office Note from the Dy Chief Engineer P.W.D to the Examiner P.W. Accounts No. 1452D dated 16th. August 1884.

Simplification of Accounts.

In Form No. M 50 it is necessary in Division Offices to distribute in Part I the percentage charges for establishment This duty, it is argued, can be much better done in the central office of account after audit, for if there is a single error in the details of expenditure all the percentage charges have to be altered. This distribution has really nothing to do with the expenditure of a Division and entails much clerical labour and many remarks in the audit notes.

Can you see your way to effecting this change if not objectionable?

2. In the same way as regards Form No. M, 46 is it feasible to relieve the Executive Engineers of the distribution of the per centage charges for Tools and Plant.

Office Note from the Examiner P.W. Accounts to the Dy. Chief Engineer P.W.D. No. 364 dated 19th. August 1884.

Your Office Note No. 1452 D, dated 16th. August 1884.

The fact that the Accounts of every Division concerned would be incorrect, and that consequently the Accounts of the Province would be incorrect, is, I think, sufficient reason to reject the argument submitted to you, even if that argument were not in itself wholly absurd.

2. To say that an error in the details of expenditure would require all the percentage charges to be altered is incorrect. An error discovered in audit would be advised in ordinary course in the Audit Note, and the Division would be required to adjust it (and connected errors) in the next Accounts to be submitted by it. The Accounts of the month in which the error occurred ought not to be corrected or altered in such case.

3. Then to say that this distribution has nothing to do with the expenditure of a Division is ridiculous. If the charge for Establishment and for Tools and Plant were distinct and definable, and therefore chargeable directly to the Fund concerned, I presume it would be considered as having something to do with the Divisional expenditure. Inasmuch as it is not definable, it has been decided to adopt an equitable or percentage charge on the outlay on works debited to the Funds, and I cannot see why the percentage charge should differ in effect, or be considered other than Divisional expenditure.

Office Note from the Dy. Chief Engineer P.W.D. to the Examiner
P.W. Accounts No. 1524 D dated 26th. August 1884.

Your Office

Your Office Note No. 364 of 19th. August 1884.

I cannot follow your argument that by the distribution of the percentage charges being effected in your office instead of in the Executive Engineers offices the accounts of every Division concerned would be incorrect and consequently the accounts of the Province would be incorrect. If your argu- is sound, the proposal made must fall, but I should like to have the soundness made perfectly clear before dropping the matter.

2. Your paras 1 & 2 seem to me inconsistent. In the former you state that if the distribution of charges by funds were made in your office the accounts of every Division concerned would be incorrect. In the latter you state that an error in details of expenditure discovered in audit would be advised in the audit note and the Division would be required to adjust it (and connected errors), &c. The connected errors in this case would be the erroneous percentage charges I presume, as worked out in the Division. Here the errors in the distribution have arisen by the percentages being assigned in the Division, and they are corrected by the audit in your office. How then is it possible that if the distribution were originally made in your office the accounts would be incorrect?

3. You say that the argument adduced to me in support of the proposal is "wholly absurd". The absurdity is apparently due to the incorrect inference that "an error in the details of expenditure would require all the percentage charges to be altered". But from what immediately follows in your para 2 an

error in the details of expenditure discovered in audit and the connected errors-viz: this very distribution of percentages -would have to be adjusted in the Division in the next accounts. In the face of this I cannot agree with you that there is anything approaching the "wholly absurd" in the argument brought forward.

4. You go on to say that the statement that this distribution has nothing to do with the expenditure of a Division is "ridiculous". Agreeing as I do with the proposer I must consider the term entirely misapplied, and can only conclude that you have misunderstood the meaning of what he said. He has not said that the charges incurred on Establishment & Tools and Plant have nothing to say to Divisional Expenditure. He said or meant to say, that the distribution by funds does not affect the expenditure for which he is responsible. This I take to be an entirely different thing.

Office Note from the Examiner P.W. Accounts to the Dy. Chief Engineer P.W.D. No. 396 dated 29th. August 1884.

Your Office Note No.1524 D dated 26th. August 1884.

I shall endeavour to show you, by the following illustrations, what I consider would be incorrectness in the Accounts of a Division, and consequently in the Accounts of the Province.

2. The Presidency Division paid on account of Establishment employed in April, Rs.32000. When it made up its Accounts

J 1074

for April, it knew that the distribution of that amount as a final Accounts charge was:-

Chargeable to Provincial Rs. 29000

do. Imperial Rs. 3000

Knowing this, to have charged the whole sum Rs.32,000 to Provincial would not have been an error, but a wilful misstatement in Accounts.

3. The Province paid in April 1884 on account of Establishment employed, Rs.1,68,000. Of this, it was known that only Rs.1,03,000 was chargeable against Provincial and Rs. 65,000 to other funds. As in the previous instance, to have caused Rs.1,68,000 to have been charged to Provincial, knowing full well that only Rs.1,03,000 was so chargeable would in my opinion have been a wilful misstatement in Accounts.

4. You place errors pointed out in audit, errors purely inadvertent, unintentional and casual in the same category as what I have termed wilful misstatements in Accounts, and you argue, as I understand, that if errors have to be subsequently adjusted, the Accounts in which the errors first occur are incorrect and these misstatements can be treated in exactly the same way as if they were errors: in short, you would cause a wrong entry to be purposely made in the Accounts that it may be subsequently adjusted, and it might be the only correction required in the Accounts.

5. In your previous note it was stated "This distribution has really nothing to do with the expenditure of a Division"; I used the same words in my reply- you now say that what was

meant was "that the distribution by funds does not affect the expenditure for which he (the Divisional Officer) is responsible". My previous reply still holds good. The Divisional Officer has actually disbursed and passed through his cash book the sums which he has to distribute to the proper heads of charge. That "Funds" play a very significant part in the Charges and Receipts of a Divisional Office will be clear to you if you will consider the Code paras 1867 et seq, 2203 and Standing Order 85 of 1883, 2205,2285 (3) and appendix F. Parts 1,11and 1V.

6. The principle is the same in regard to Tools and Plant Charges.

Office Note from the Dy Chief Engineer to the Chief Engineer Public Works Department dated 10th, September 1884.

Simplification of Accounts.

The notes which I forward herewith for your perusal and orders embody an attempt I thought it right to make to relieve the Executive Engineers' Offices of the "distribution of charges by Funds" which they enter in Part 1 of their "Schedules of Establishment charges", Form No. M. 50.

You will observe that the Examiner strenuously opposes the slight reform proposed to be introduced -viz: the throwing of this distribution of Establishment per-centage charges on to the Accounts office instead of the Division offices, who I maintain have little or no concern therewith.

I would

I would point out that the Examiner treats the question in a spirit which leads me to infer that no help need be looked for from his quarter in any further attempt at simplifying Divisional office work or accounts. Arguments which seem to me perfectly reasonable he treats off-hand as "wholly absurd" or "ridiculous".

I may be wrong, but it certainly seems to me that this distribution of Establishment charges by funds is a matter which may be treated altogether outside the Divisions, and that it is perfectly correct to say that charging so much of his salaries to one head of service and so much to another has really nothing to do with the expenditure of a Division and an Executive Engineer need have nothing whatever to say to it. It is purely a financial arrangement and the legitimate duty of the Accounts office.

I am tempted under the circumstances to recommend that this samll question be now dropped, but in a recent note you expressed a wish that no stone should be left unturned to relieve Executive offices of clerical unnecessary work. I would therefore suggest again that I be allowed to lithograph the notes and forward same to the Superintending Engineers for their opinions. I am confident they will see the subject in the same light as I do, and admit the practical inutility to the Division officers of this distribution of charges being effected by them instead of by the Accounts branch.

The relief, if the end is gained, will, I admit, be small- and I believe will entail correspondence with the Government of India.

Office Note from the Chief Engineer to the Dy Chief Engineer Public Works Department dated 11th. September 1884.

Please circulate as you propose above, to Superintending Engineers for opinions.

Copies of the foregoing Notes forwarded to Superintending Engineers for favor of opinion on the point raised by the Dy. Chief Engineer.

(By Order)

C. Bowen
Major. R. E.
Dy Chief Engineer. P. W. D.

To
The Suptg. Engineers.
Cong. Archt. to Govt.

~~Replies to this Circular have been compiled & are now with Dr~~
~~12-1-88~~

J 1743 C

No 1777 C of 12th May 188

1082 &c.

Sec

42

For orders

The S.E. II Circle is the only officer who has not yet submitted his reply. Three reminders have already been sent him, the last one dated 2/4/86.

MK
11/5

If this is the case draft answer to S.E. II. Reminders seem useless.
FB

Reminder sent
S.E. II Circle
11/5/86

1084 7C

Ca.tr. 479

For orders.

The S. E. II Circle is the only Officer who has to reply — 2 reminders have already been sent him —

E/M

1673

Send another reminder at the end of this month.

Sent 2/4/6. Cl.
16.3.06

Cat.

1084 + e

~~45~~

Please say if

1) a bound [illegible]

[illegible] to the [illegible] to S.E.

II ?

Sent

2) Comp. [illegible] Sheets

[illegible]

Replied

These sent
reminders to
[illegible]

Chr.
12/2

Sent 13/2/16

Cy
12-2-16

No. 1777 C of 12th May 188[illegible]

C. & W.

Shall we issue
Reminders to others?

H.
27/11

To reply –
~~S.E. I~~
" II
27/11

Remds. sent to
S.E. I, II, III, ~~S.E. P., & C.~~ 27/11/85.

C – C.E. 10856. 1/12/85
S.E. I " 10400 2/12/85
III – " 10735 – 12/12/85

J 1074

C

95

No. 1777 C of 12th May 1886

P. W. Department

Memo

* Dated 27th Novbr /85
" 13th Feby /86
" 2nd April /86.

With reference to the several reminders quoted in the margin* the undersigned ~~has the honor~~ ~~to~~ requests that the Supdg Engr., II Circle, will expedite his reply, ~~without further delay~~, to G.O. 856 W. of 8th April 1885, relative to the transfer of the labor of calculating percentage Charges of Establishment and Tools & Plant from the Divisional to the Central office of Accounts.

2. An explanation

5 10 74 X

~~of the cause~~ of the delay ~~that~~ has occurred in the submission of the report should be furnished

(by order)

11/5/86

No 1777 C of 12 May

To The Supdg Engineer II Circle

[illegible] 17/5/86

No. 48

FROM,

THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO,

THE CHIEF ENGINEER
PUBLIC WORKS DEPARTMENT.

DOWLAISHWARAM, 188 .

SIR,

With reference to your reminde
No $\frac{856}{1}$ W. dated the 27th November 1885, I
have the honor to state that a reply t
G.O No 856 W. dated the 8th April 1885
will be submitted as soon as the in-
-formation due from the Divisional
Officers is received. Reminders
have been sent to them.

I have the honor to be,
Sir,
your most Obedient St.

Asst Engr
For Supt Engr 1st Circle

JK

FROM,
THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO,
THE CHIEF ENGINEER
PUBLIC WORKS DEPARTMENT.

DATED 15th
DESPATCHED 15th } December 1885
RECEIVED 22 }

No. 3669 L

ENCLOSURES. Nil

G. O. No. 856 W. dated the 8th April 1885.—
Informs that a reply to – will be submitted on receipt of information from Divisional Officers.

—

Combine with other replies Cir 22.12.85

No. 4449 L
A9

FROM,
THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO,
THE CHIEF ENGINEER
PUBLIC WORKS DEPARTMENT.

DOWLAISHWARAM, 5th February 1886.

SIR,

With reference to the G. O. No. $\frac{856 W}{8\text{-}4\text{-}85}$ para 4, I have the honor to inform you that all the Executive Officers in this Circle have given it as their opinion, that the arrangement proposed by the Deputy Chief Engineer in his Circular of September 1884, is most suitable, although the actual labor (one Clerk) saved does not exceed one hour per month.

It would appear unnecessary to entail even one extra hour's labor on the Executive Engineer's Office Establishments, when such can be readily prevented by adopting the course recommended.

I have the honor to be
Sir
Your most obedt. Servt.

Major R.E.
Ag Superintending Engineer
1st Circle

Ch. 1084

FROM,

THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO,

THE CHIEF ENGINEER
PUBLIC WORKS DEPARTMENT.

11 FEB 86

DATED 5th }
DESPATCHED 5th } February 1886
RECEIVED 11 }

No. 444 G.L.

ENCLOSURES. nil

Percentage of Establishment in the 1st Circle.
Reports regarding the —

Com file –

11/2/86

Cu Dn

6.8.6.86

No 28 C.L.

Superintending Engineer's Office 2d Circle
Camp Bapatla 2d June 1886.

From
The Superintending Engineer
2d Circle

To
The Chief Engineer
Public Works Dept.
Madras.

Sir,

Adverting to para 4 of G O No 856 W of the 8th April 1885 on the subject of the reduction of labor & responsibility on Executive Engineers Establishment in calculating the percentage charges on account of Establishment, and Tools & Plant, I have the honor to inform you that all the Executive Engineers in this Circle are in favor of the present System, and request that the calculation of percentage charges may be permanently transferred to the Central Office of Accounts, and I quite concur with them in their opinion, as by this means the account work in the Division Offices will be reduced to some extent.

2. With reference to para 2 of your Memo No 1777 C of the 12th May 1886, I have to inform you that the G O under reference, having been merely communicated by Mr Rundall the late Superintending Engineer, to all the Executive

1777. Supg. Engineer 2d Circle

Engineers in this Circle, instead of asking them to furnish the required report at the end of 6 months, the Omission was not detected until the receipt of your Office reminder, when the Executive Engineers were called upon for their Opinion, hence the cause of delay, which I very much regret.

I have the honor to be
Sir
Your most Obedt Servt
[illegible] Major R.E.
Offg Superintending Engineer
2d Circle

Offg. Supdg. Engineer 2d Circle

[illegible]

From

The Superintending Engineer
2d Circle

To

The Chief Engineer
P. W. D.
Madras

Dated 2nd June 1886
Desp.d — do
Recd ——

No 28 GL

Percentage charges on account of Establishment & Tools & Plant — labor of calculating the — Recommends the reduction of — on Ex. Engr's Establishment

2-8-6-86 2-11-1-86

SUPERINTENDING ENGINEER'S OFFICE,

No. 1931 Bellary ~~MADRAS,~~
~~Chepauk,~~ 11th December 1885.

From

Lt Col H. M. Vibart R.E.
~~THE~~ SUPERINTENDING ENGINEER,
3d ~~1st~~ CIRCLE,

To

THE Chief Engineer
P. W. D
Madras

SIR,

Enclosures.

With reference to para 4 of G. O. No. 856 W dated 8th April/85 I have the honor to report that the transfer of the labour of calculating the percentage charges for "Establishment" and "Tools & Plant" from Divisional to Central Office of accounts, has given appreciable relief to Divisional Offices and I therefore recommend that permanent effect be given to the arrangement.

I have the honor to be
Sir
Your most obedt. Servant
H. Hutchinson Lt Col. E.
Superintending Engineer
3d. Circle

MB

Dd. 5.10735

From

The Superintending Engineer,

3^d ~~1st~~ Circle,

To

The Chief Engineer
P. W. D
Madras

12 DEC 85

Dated 11th } December 1885.
Recd. 12 }

ENCLOSURES.

No. 1931

Percentage Charges for "Establishment" and "Tools & Plant."

Recommending that permanent effect be given to the transfer of the labor of calculating ——— from Dn. to Central Office.

Complied
12/12/85
w/ Dw

6-5-6-56 2-12-6-51

No. 452 / P.W.

Supg. Engineer's Office IV Circle
Coimbatore 7th November 1885

56

From

The Offg. Supg. Engineer
Fourth Circle

To

The Chief Engineer
P. W. Department

Sir,

In reference to para 4 of G.O. No. 856 W. of 8th April last, I have the honor to inform you that the transfer, from divisional to the Central office of Accounts, of the labor of calculating the percentage charges for "Establishment" & "Tools & Plant" in Form Nos. M.50 & M.46, has in a measure resulted in the reduction of labor and responsibility on Executive Engineer's establishments and it is desirable to give permanent effect to the arrangement.

I have the honor to be,
Sir,
Your most obedt. Servt.,

R. W. Thompson
Col. R.E.
Offg. Supg. Engineer IV Circle

Pt

Insl 9721

From

The Offg. Supg. Engineer,
Fourth Circle.

10 NOV 85
DEPARTMENT

Dated 7th } November/85
Despd: 9th }
Recd 10

No. 452
W.

Enc:

Percentage charges for Establishment and Tools and Plant:—

Requesting to give permanent effect to the arrangement transferring from the Divisional Office to the Central Office of Accounts the calculating the—

6-1-86

No. 3098.

SUPERINTENDING ENGINEER'S OFFICE,
V CIRCLE, ~~MADRAS,~~ Mysore
~~Chepauk,~~ 19th October 1885.

From

THE SUPERINTENDING ENGINEER,
V CIRCLE,

To

THE Chief Engineer
P. W. Department

Enclosures.

SIR,

With reference to para 4 of G.O. No. 856 W dated 8th April 1885, I have the honor to report that the Executive Engineers state that the transfer of the duty of calculating percentage charges for Establishment and Tools and Plant from their Offices to that of the Examiner of P. W. Accounts reduces to a great extent the amount of clerical labor in their offices and tends to expedite the compilation of Accounts and save much correspondence between the Executive Engineers' and Examiners' offices. I consider therefore that it is very desirable that the arrangement should be made perma-nent.

I have the honor to be
Sir
Your most Obdt Servant

WH Beeton

Coll R.E.

Offg Superintending Engineer
5 Circle

From Inclh 9161

The Supty: Engineer,
5th Circle.

To

The Chief Engineer
P. W. D.

Dated 19th } October 1885.
Received }

No 3098

Percentage charges for Establishment and Tools and Plant — States that the arrangement of calculating in the Examiner's Office may be made permanent.

2nd Reply ✓

Compile

Cu
21-10-85

6.8.6.86 R.12.6.86

6.8.6.86

58

No 1056 I/B J

Supg Engrs office 6th Circle
Kodaikanal 30th Septr/85
Despd 3

From,

The Supg Engineer
6th Circle

To,

The Chief Engineer
P. W. Department.

Sir,

With reference to para 4 of G.O. No 856 W dated 8th April 1885. I have the honor to report that it is, I consider, desirable that the labour of calculating the percentage charges for Establishment and Tools and Plant in forms M 50 and M 46 respectively should be permanently transferred from the Divisional to the Central office of accounts. Doing so has certainly afforded relief in the Divisional offices and this is most desirable.

I have the honor to be
Sir
Your most obd^t. Serv^t.

Col. R.E.
Sup^g. Engineer 6 Circle

Pdg. 8655

From

The Supdg. Engineer
6th Circle

To

The Chief Engineer
P. W. D.

Dated 30th } September
Despd 3rd/10 }
Recd 5 } Octr. '85

No 1056 TJ
B

Percentage charges for Establishment & Tools & Plants.

Reports on the transfer of the labor of calculating ——— from Divisional to Central office of Accounts.

Compile

6. 8. 6. 86 2. 12. 8. 86
6. 8. 6. 86

No. 2986 T.

Office of the Suptg. Engineer,
Tank Maintenance Scheme,
Chepâk, 1st December 1885.

60

From
The SUPERINTENDING ENGINEER,
Tank Maintenance Scheme,

To
The Chief Engineer
P. W. Department

Enclosures.

Sir,

With reference to G. O. No. 866 W. dated 8th April 1885, I have the honor to state that the practical effect of the change referred to is in my opinion so small as to be inappreciable, but that it is a step in the right direction, and should therefore be made permanent.

I have the honor to be
Sir,
Your most obedt servt
Jno Pennycuick
Lieut Col R.E.
Supdg Engr T. M. S.

EWL
1/12

Incs 10400

2/12/85.

2 DEC

Compile
2/12/85
Dw

6.8.6.86 2.12.6.86

P. W. D.

Consulting Architect's Office,
Chepauk, Madras,
17th February 1886.

No. 1668

From
The Consulting Architect
to the Government of Madras,

To
The Secretary to Govt.
P. Public Works Dept.

Sir,

Enclosure.

As directed in para 4 of G. O. No. 856 W. dated the 8th April 1885, I have the honor to report that the change introduced in it, as a tentative measure is found to work satisfactorily.

I have the honor to be
Sir
Your most obdt. Servant

W. Dudley
Capt. R. E.
for Consg. Archt. to Govt.

Dctl 128

Public Works Department.

From

THE CONSULTING ARCHITECT
TO THE GOVERNMENT OF MADRAS,

To

The Secretary to Government
Public Works Department

No. 1663

Dated 17th February 1886
Received 18 —

No. of Enclosures.

Subject.

Percentage charges for Establishment & Tools & Plant — Transferring the labor of calculating — from Divisional Office to the Central Office of accounts.

6.8.6.86 2.12.6.86
6.8.6.86

[C. No. 8.] 6A

GOVT. OF MADRAS. } 1885. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, November 30th 1885.

SECRETARY TO GOVERNMENT 30 N

OFFICE NOTE No. 699.

To W.

Your Reminder No. 856 W. dated — November 1885.

KEEP-WITH Genl. No.

dated 188 .

There is no objection to the continuance of the arrangement so far as this Office is concerned.

C.

30/11

1527 C. 15.9.84
851 W. 8.4.85.
1377 C 12.5.85

No 10350

24/10/85

Compiled
1/11/85

Genl

65

Note

In G.O. No: 856. W.
d 8th April 1885
Govt sanctioned
the transfer to the
Examiner's Office
of the duty of calculating the percentage
charges for "Estt."
and "Tools & Plant"
in forms M.50 and
M.46 respectively.

Supg Engrs were
directed to submit
in six months
a report on the
results of the change
as regards reduction
of labor & responsibility
on E. E's Estt. and
as regards the
desirableness of
giving permanent
effect to the arrangement.

Genl

Replies from officers concerned have been recd. and are unanimous in opinion that the work should be permanently transferred to the central office of the Examiner; who in his note of 30/11/85 states there is no objection to the existing arrangements being made permanent.

FB.

8/6/6

As all Officers are unanimous in opinion that the duty of calculating the percentage charges for "Est." and "Tools and Plant" should be transferred to the office of the Examiner, and as C says that there is no objection to the continuance of that arrangement it is considered that permanent effect to G. O. No. 856 W of 8th April 1885

8/6/86.

1492 W

No. 149

Genl
Acct

PUBLIC WORKS DEPARTMENT.

10

A/

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

From the Suptg. Engr. I Circle No. No. 366 G. L. d/ 15th Decr./85
" " —do— I Circle " " 444 G. L. d/ 5th Feby./86
" " —do— II Circle " " 28 G. L. d/ 2d June/86
" " —do— III Circle " " 1931 d/ 11th December/85
" " —do— IV Circle " " 452/E.W. d/ 7th November/85
" " —do— V Circle " " 2098 d/ 19th October/85
" " —do— VI Circle " " 1056/B. I. J. d/ 30th Septr./85
" " —do— T.M. Scheme " " 2986. I d/ 1st Decr./85
" " Consg. Archt. to Govt. " " 1668 d/ 17th Feby./86
" " Examiner P.W. Accts. " " 697 d/ 30th Novr./85

In G.O. No. 856 W d/ 8th April/85, sanction was accorded, as a tentative measure, to the transfer from divisional to the Central office of accounts of the labor of calculating the percentage charges for "Establishment and "Tools and Plant," in forms No M 50 & M 46 respectively; and officer concerned were directed to report at the end of six months the results as regards reduction of labor and responsibility on Executive Engineer's establishments, and as regards the desirableness of giving permanent effect to the arrangement.

2. The reports received show that all officers concerned are unanimou in opinion that the temporary change should be made permanent; and as the Examiner states that ^the arrangement is free from objection so far as his office is concerned, ~~there is no objection~~ the

the Government are pleased to direct that the duty of calculating the percentage charges be transferred to the central office of accounts as a permanent arrangement.

8/6/86

Cw 10.6.86

W 10.6.86

23/6/86

To
Suptg: Engineers
Cons: archt: to Govt:
Supt: of Works: T. M. scheme
Examiner P.W. accts:

4B

Memo No. 1777 C a/ 12-5-86
G. o. A. No. 856 W a/ 8-6-85
Memo No 1527 C a/ 15-9-84

(15)

W/146

871 Ogl. 57/6.

10356 & ca

Govt. of 1886 Madras.

PUBLIC WORKS.

Dated 14/6/86

Recd.

Encl.

G.O., 12 June 1886, No. 1492 w

"Establishment" & "Tools & Plant"

The duty of calculating the percentage charges for — transferred from the divisional offices to the Central Office of accounts as a permanent measure.

17/6

I 12/6

12/6