(1) பக்கங்களின் எண்ணிக்கை 54
(2) புதுக்கித் திருப்பிய நாள் 5/89
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

49

தமிழ்நாடு அரசு

PWD துறை

அரசாணை எண். 325 அச்சகம்
~~மு. கோப்புத் தாள் எண்.~~ ~~பல்வகை~~

நாள் : 6. 2. 1889 ~~19~~.

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

(27) Sheets

ஆவண கா-1—18,006—15-6-87.

6th February 1889, No. 325 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—again the following paper :—

G.O., dated 20th August 1888, No. 2567 W., Public Works.

Read—also the following papers :—

From the Superintending Engineer, I Circle, dated 3rd September 1888, No. 335 G.L.
" " II " " 4th " " " 220 G.L.
" " III " " 20th October " " 1529.
" " IV " " 30th September " " 424 E.W.
" " V " " 13th October " " 3004.
" " VI " " 1st " " " 1497 T.
" " Periyár Project, dated 3rd Sept. 1888, No. 644 P.R.
" Consulting Architect to Government, dated 14th September 1888, No. 910.

Office-note from the Examiner, Public Works Accounts, dated 10th January 1889, No. 22.

Returned with the following remarks.

2. Four Superintending Engineers (III, IV and V Circles and Periyár) are in favor of a separate register, whilst three (I, II and VI Circles) and the Consulting Architect are against it. The Superintending Engineer, VI Circle, however says that two out of three officers consulted by him are in favor of a separate register, and the Superintending Engineer, II Circle, bases his opinion on the mistaken supposition that in most cases it would be unnecessary to keep *any* record whatever of such transactions, which is altogether opposed to Code rules.

3. The Superintending Engineer, I Circle, thinks the amount of office work will be about the same in either case; but this can hardly be, because almost everything that would be written in the register must in any case be written down somewhere (or on a loose scrap of paper perhaps) and if it is only written in the register, the entry of the receipt to be made in the cash book will be a very simple one, whilst no entry of sums returned will be necessary, unless they have been retained beyond the day of receipt.

4. I may add that it is of great importance, especially in divisions where work is heavy, to reduce the entries in the cash book sometimes even when it may entail a little more writing elsewhere, because only one man can work at the cash book, and when every single transaction has to be separately recorded in full detail, it may be exceedingly difficult for this one man to keep the cash book punctually posted, and his work is greatly facilitated if he has only to post a single condensed entry from a register in which a number of separate transactions are collected and summarized.

5. A form of register is submitted, which will, I think, be found suitable if Government consider it desirable to adopt a separate register.

Note by the Chief Engineer Public Works Department, dated 31st January 1889.

ORDER—dated 6th February 1889, No. 325 W., Public Works.

The proposal to introduce a separate register for recording the receipt and disposal of earnest money received from contractors seems calculated to secure accuracy and to facilitate work, and it is accordingly approved. The form drawn up by the Examiner will be modified in accordance with the Chief Engineer's suggestions and issued to the department for adoption.

(True Extract.)

Captain, R.E.,
Under-Secy. to Govt., P.W.D.

To Superintending Engineers.
To the Consulting Architect to Government.
" Examiner, Public Works Accounts, with form and copy of the Chief Engineer's note.

Exd. A. D. Xavier.
Spare Copies

325/2

GENERAL.
ACCOUNT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated February, 6th.

Recd.

Encl

G.O., 6th Feb. 1889, No. 325 W.

FEBRUARY.

Earnest money received from contractors

Proposal to introduce a separate register for recording the receipt and disposal of —, approved.

No. 335 Gl.

325/3

FROM,

G. T. Walch Esqr.
THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO,

THE CHIEF ENGINEER
PUBLIC WORKS DEPARTMENT.

DOWLAISHWARAM, 3d September 1888

SIR,

With reference to G.O. No. 2567 W. dated 20-8-88 I have the honor to say that I would not advocate the opening of another book such as recommended in para 9 of the Examiner's "Office Note" but I consider that all earnest money should be entered in the Cash Book.

I have the honor to be,
Sir,
Your most obedient Sert.

G. T. Walch

Supt. Engr. 1st Circle.

P.W. [illegible] No. 9044 [illegible]

EXAMINER
23 OCT 1888
ENCLOSURES
P.W. ACCOUNTS

1705/

FROM,

G. T. Walch Esqr.

~~THE~~ SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DATED 3rd
DESPTCHED 6th } September 1888
RECEIVED

NO. 335 G.L.

ENCLOSURES.

SUBJECT.

Earnest money received from Contractors –

Informs that he would not advocate the opening of another book for the entry of –

Compile
[illegible]
10.7.88
[illegible]

No. 220 G.L.

Superintending Engineer's Office
2nd Circle.
4th September 1888

From

J. Hannan Esquire,
Superintending Engineer,
II Circle.

335/5

To

The Chief Engineer,
Public Works Department,
Madras.

Sir,

With reference to G.O. No. $\frac{2567 W}{20.8.88}$, I have the honor to state that I consider – that in most cases the Conditions laid down in para 3 of the Examiner's letter can be complied with, and when they cannot be so complied with, the money should, I consider, be brought to account in the Cash Book.

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

J Hannan
Superintending Engineer
II Circle

Compd. J. W. /

P.W.C. No. ~~8~~ 75

1705

From,

The Suptg. Engineer,
2nd Circle.

To,

The Chief Engineer,
P. W. D.

Dated 4th September 1888.

R 8-9-88

No. 220 G.L.

Earnest money received from Contractors. Expressing views on the Examiner's remarks with reference to the procedure in accounting for —.

Compile
MCM
8.9.88

325/A

No. 1529

Superintending Engineer's Office,
3RD CIRCLE
Bellary 20th October 1888.

FROM, Col. H. Smalley R.E.
~~THE~~ SUPERINTENDING ENGINEER,
IIIRD CIRCLE.

To,
THE Chief Engineer
P. W. Department
Madras

Enclosures.
Form with certificate

SIR,

In reference to G.O. No 2567 W dated 20th August 1888, I have the honor to report that I have consulted the Exec: Engineers of this Circle on the subject whether the receipt and disposal of all earnest money should pass through their cash books and they are unanimously of opinion that it should.

2. Mr. Johnston thinks a separate Register also should be kept for this purpose and suggests the form and certificates accompanying. I agree that a separate Register should be maintained

I have the honor to be
Sir
Your most Obedient Servant
H Smalley Col R.E.
Superintg Engineer 3rd Circ

1705

From,
The Superintending Engineer,
IIIrd Circle.

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

Dated 20 } October 1888.
Received 2 }

Enclosures. 1

No. 1529

Earnest Money received from Contractors.

Reporting that the Exec. Engineers of the Circle are of one opinion that the receipt and disposal of all such sums pass through their cash books.

Supg. Engineer's Office 4th circle
Camp Palcode, 30th Septr. /88

No. 424/E.W.

335/10

From
J. W. Martin Esq.
Executive Engineer in charge
Fourth circle

To
The Chief Engineer,
P. W. Department.

Sir,

Enclo: 1.

With reference to G. O., No. 2567 W of 20th August 1888, regarding the procedure to be observed in accounting for earnest money received from Contractors, I have the honor to state that I consider a separate register should be opened, and suggest that it may be in the accompanying form. In my opinion, it is not necessary to make any entry in the Cash Book, if a register such as I suggest

suggest is maintained; except in the case of the earnest money received with an accepted tender. This money is always sent to the treasury, so that the date and Cash Book entry can be made in the Register in column 6.

I have the honour to be,
Sir,
Your most obedt. servant.

Executive Engineer,
in charge 4th Circle.

P.W.C. No. 9032

EXA…
20 OCT 1888
P.W. ACCOUNTS

From, 1703

The Supg. Engineer,

IV Circle.

Dated 30th Septr.
Despd. 2d Octr. } 1888.

Ry 3.10.88

No. 424/Ew.

Enclosure One

Earnest money received from Contractors.

Reports his views regarding the Examiner's suggestions in accounting for — and forwards a form of Register for adoption if approved.

Compile

3.10.88

No. 3004.

33/~~2~~

10

SUPERINTENDING ENGINEER'S OFFICE,
V Circle, Madras,
Bangalore ~~Camp~~ 13 October 1888.

From
Colonel H M Vibart R.E.
SUPERINTENDING ENGINEER, V CIRCLE,

To
THE Chief Engineer
P.W. Department

Enclosures.

SIR,

With reference to G.O. No. 256/W. dated 20 August 1888, I have the honor to state that I concur with the Examiners views as to the importance of a record being maintained of receipt and subsequent disposal of earnest moneys received with tenders.

In Divisions where works are not numerous, ~~it~~ will I consider be sufficient to have the record made in the Cash Book only, but in Divisions in which as in the Presidency Division there are always a large number of works to be carried out and

where

where therefore there must be a large number of tenders, it would be advisable, that there should be a register, to record therein in detail receipt and subsequent disposal of earnest moneys, the entries in such cases in the Cash book will be of the total sums received and returned on a given date, and to avoid confusion, there should be provided in the Register a Column to admit of numbering each item. In making lump sum entries in the Cash book, these numbers of the items which make up the lump sum might be referred to.

I have the honor to be
Sir
Your most obedt Servant
Col. RE

Suptg Engr. 5 Circle

325/13
11

From [illegible]

THE SUPERINTENDING ENGINEER,

V Circle,

To

THE Chief Engineer
P.W. Department.

EXAMINER
1888
P.W. ACCOUNTS

1705

Dated 13th
~~Recd.~~ 15th } October 1888.
Recd.

SECRETARY TO GOVERNMENT
16 OCT. 88
P.W. DEPARTMENT, MADRAS.

ENCLOSURES.

No. 3004

Earnest money's received with tenders.

States that he concurs with the Examiner's views as to the importance of a record being maintained of receipt & subsequent disposal of

Compile
[illegible]
16. Oct.

32/7

12

OFFICE OF THE SUPERINTENDING ENGINEER,
6TH CIRCLE. Trichinopoly

1st October 1888
Desp 12d.

No. 1497 P.W.

From
W. Hughes Esquire
Offg. ~~The~~ Superintending Engineer,
6th Circle.

To
The Chief Engineer
P.W.D.

ENCLOSURES.

Sir,

With reference to G.O. No. 2567 W, dated 20th August 1888 calling on Superintending Engineers for an Expression of their views regarding the best manner of accounting for earnest money received from Contractors I have the honor to state that it seems necessary either to follow strictly the existing Code rule or to adopt the system proposed by the Examiner in para 9 of his note. The two systems involve about an equal amount of Office work. There does not appear to me sufficient reason for altering the rules. Two however of the three Exe: Engineers whom

whom I have consulted, express themselves in favor of the Examiner's proposal.

I have the honor to be,
Sir,
Your most Obedt Servt
W. Hughes
Offg. Superintending Engineer
VI Circle

EXAMINER
No. 1705
[illegible] OCT 1888
ENCLOSURES
P.W. ACCOUNTS

26/4/89

P. W. D. 6th CIRCLE.

From

The Superintending Engineer,
6th Circle.

To

The Chief Engineer
P.W.D.
Madras

No. 1497 T.S.

Dated 1st
Desp'd 2d
Received 4.10.88
} October 1888

Enclosure. nil

Earnest money received from Contractor.

Giving opinion as to the best method of accounting the ———

Compile
4.10.88

No. 644. P.R. Office of the Supdg Engineer
Periyar Project Works
Periyar 3rd Septr 1888

D/46

14

From

Col J. Pennycuick R.E.,
Superintending Engineer,
Periyar Project Works.

To

The Chief Engineer,
Public Works Department.

Sir,

With reference to G O No 2567 W of 20th August 1888, I have the honor to state that I consider that all sums received on account of earnest money, and not repaid on the day of receipt should be recorded in some formal manner.

2 The only question appears to be whether the record should be in the Cash Book or in a separate register.

3. The advantage of the latter course would be that it would be practicable to record in such a register a number of details as to the sums received and their subsequent disposal, which it would be very inconvenient to enter in the cash book, and this I think

outweighs

outweighs the objection to the introduction of a new register.

4. All sums received whether returned on the same day or not, should be entered in the register, and the total sum received but not paid back the same day should also be entered in the cash book. I think that where sums are received on account of more than one contract on the same day, the total for each contract should form a separate entry.

5. I do not think it can ever be justifiable to detain earnest money on the grounds stated in the P. S. to the Examiners letter printed with the G. O. under reply. Once the selection is made the deposits of all unsuccessful tenderers should be returned at once; we cannot detain A's money on the chance of B's breaking his agreement

I have the honor to be,
Sir,
your most obdt Servt

J. Pennycuick Col. R.E.

Supg Engineer
Periyar Project Works

EXAMINED
1765

P.W. Cons ~~6797~~

Vide Cns 8975

From,

The Supdt. Engineer
Periyar Project

To The Chief Engineer
P. W. D.

No. 644. P.R

Dated 3rd September 1888

States that all sums received on account of earnest money and not repaid on the day of receipt should be recorded in some formal manner.

10.9.88

P. W. D.

325/~~16~~

16

Consulting Architect's Office,
Chepauk, Madras,
14th September 1888.

No. 910

From
J. W. Brassington, Esq.
Consulting Architect
to the Government of Madras,

To
The Chief Engineer
Public Works Department
Madras

Sir,

Enclosure.

With reference to C. O. No 256 per dated 20th August 1888, I have the honor to inform you that the prevailing practice in this Division as to the record of earnest money received from Contractors is that it is received & credited in the Cash book at once and paid into the treasury like other miscellaneous receipts till such time as the tenders are disposed of. When the tenders are disposed of, it is returned to the parties concerned, that of the successful tenderer being allowed to stand until a contract is entered into, after which it is paid into the Savings bank in the name of the depositor with any additional money that may have

to

be deposited as Security for the due fulfilment of the Contract. As the procedure observed at present in this Division answers all the purposes intended, I am of opinion, that no deviation should be made from the existing practice and that all transactions involving Cash receipts or disbursements of whatever kind, should be recorded in the Divisional Cash Book which alone, in my opinion, is the proper record of all monetary transactions.

I have the honor to be
Sir,
Your most obedient Servant
J M Brassington
Consulting Architect to Govt

EXAMINER
No. 1705
26 OCT 1888
P.W. AC[illegible]

P.W.C. No. 9292

Public Works Department.

From

The Consulting Architect
to the Government of Madras,

To

The Chief Engineer
P.W. Department

No. 910

Dated 14 } September 1888
Received 15 }

No. of Enclosures.

Subject.

Expressing opinion regarding the procedure to be adopted in accounting for earnest money received from contractors

Compile
MCR
15.9.88

18

325/21

No. 4086 C.

Government of Madras.

PUBLIC WORKS DEPARTMENT,
Chepâk, 25th October 1888.

OFFICE NOTE.

From

W

To

C

From S.E. I Circle No 335 G.L. d 3.9.88
" " II - - - - 220 G.L. d 4.9.88
" " III - - - - 1529 d 20.10.88
" " IV - - - - 424 E.W. d 30.9.88
" " V - - - - 3004 d 13.10.88
" " VI - - - - 1497 T.J. d 1.10.88
" " Periyar Project 644 P.R. d 3.9.88
" C.A. to Govt. - 910 d 14.9.88.

Replies to G.O. No 2567 W d 20.8.88, relative to procedure in accounting for earnest money received from tenderers

For favour of remarks.

MCR
24.10.88

3P

1703
10
P.W. ACCOUNTS.

No. 22 of 10.1.89
Em: 11

To W.

Returned with the following remarks:-

2. Four Supg. Engineers (3rd. 4th. and 5th. Circles and Periyar) are in favor of a separate register; whilst three, (Ist. 2nd. and 6th. Circles) and the Consulting Architect are against it. The Supg. Engineer 6th. Circle however says that two out of three officers consulted by him are in favour of a separate register; and the Supg. Engineer 2nd. Circle bases his opinion on the mistaken supposition that in most cases it would be unnecessary to keep any record whatever of such transactions, which is altogether opposed to Code rules.

2. The Supg. Engineer Ist. Circle thinks the amount of office work will be about the same in either case; but this can hardly be, because almost everything that would be written in

---

335/28 4P

17 the register must in any case be written down somewhere (or on a loose scrap of paper perhaps) and if it is only written in the register, the entry of the receipt to be made in the cash book will be a very simple one, whilst no entry of sums returned will be necessary, unless they have been retained beyond the day of receipt.

3. I may add that it is of great importance, especially in divisions where work is heavy, to reduce the entries in the cash book sometimes even when it may entail a little more writing elsewhere, because only one man can work at the cash book and when every single transaction has to be separately recorded in full detail, it may be exceedingly difficult for this one man to keep the cash book punctually posted, and his work is greatly facilitated, if he has only to post a single condensed entry from a register in which a number of separate transactions are collected and summarized.

4. A form of register is submitted which will I think, be found

P.W.C. No. 2[illegible]

suitable, if Government consider it desirable to adopt a separate register.

SECRETARY TO GOVERNMENT, P.W. DEPARTMENT, MADRAS. 11 JAN 8

C.

10/1

10/1

~~Exn~~

G.O. 2587 W a/20.8.88
" 4086 C a/25.10.88

Name of work

Taluk

325/~~1~~20

Name of Tenderer.	Receipts			Refunds		Remarks
	Date of receipt	Amount	Initials of accountant & H.O. Clerk	Date of refund	Initials of accountant	

I

Certificate by Executive Engineer

Certifies that receipts of earnest money for above work have been correctly noted in this Register.

Exec: Engineer

II Certifies that this register has been compared with cash book and that the totals of receipts and refunds of earnest money for the month of ______ are correct.

Executive Engineer

26-OCT-
1705
P/22-8
10734/84
264/

Register of Earnest Money received from and returned to Contractors.

Name of work	Name of Tenderer	Amount of Earnest money	Date of receipt	Particulars describing the final disposal of earnest money		Remarks
				Date	How returned	
1	2	3	4	5	6	7

draft
Alter the Gt accordingly
and send the proposed
Form to C

30/11/84

325/23

work.
It is then pane

1705

325/20

1

325/22

To W

Please see H.E.'s note on margin of the Chief Engr's note. The order has been passed.

CM
1.2.89

Established to H.E. orders passed to be issued

5/12/89

to new pane

~~325/24~~

The question is –
Procedure ~~to in accounting~~
for current money and
from contractors
I think in money accounts at
~~th~~ least that a register
is necessary and I can
see no objection to the
form as far as columns
No 1, 2, 3, (4 & 5) 10
to 16 but I can
see no advantage in
columns 6 to 9 and
do not understand why
the Commissioner proposes them
as they have nothing to
do with the subject and
are to me objectionable
unless (as there is too much
tendency to do) the Work
of a Ex Eng is to be confined
to office work carried out
under hard & fast rules

I object to the information
6 to 9 in the form going
into the office before the
~~Work~~ tender claim is
submitted and see no use
in recording in the form
the information afterwards
I say therefore have not

325/20

PUBLIC WORKS DEPARTMENT.

column 6 to 9

Leave out

Note 2 ~~[illegible]~~

~~[illegible] [illegible] of [illegible]~~

To go to I

[illegible]

24/1/89

As I have already said in my letter on the subject when D.S. 1st I do not see any necessity for opening yet another book – but if it is decided that it must be opened I would ask a [illegible] register of Earnest money received & returned (which should pass thro' the Cash book). The forms now under consideration include a "Register of Tenders" about which nothing has previously been said, for such a register – if wanted, 6 to 9 are not out of place.

27/1/89 – [illegible]

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ again the following

G.O. No: 2567 W. dated 20th Augt 1888.

From Supt. Engr. — I Circle (No: 335 [illegible] — dt 3 Sept 1888)

Do — do — II " — (" 220 [illegible] — " 4th " ")

Do — do — III " — (" 1529 — " 20th Octr ")

Do — do — IV " — (" 424 [illegible] — " 30th Septr ")

Do — do — V " — (" 3004 — " 13th Octr ")

Do — do — VI " — (" 1497 I — " 1st " ")

Do — do Periyar Project (" 644 PR — 3rd Sept. ")

Cons: Architect to Govt: — (" 910 — 14th " ")

Examr. P.W. accounts (" 22 — 10th Jany 1889)

The register proposed by the Examiner Public Works Accounts for recording the receipt and disposal of earnest money received from Contractors seems calculated to secure accuracy and to facilitate work. It is therefore approved for adoption, and will be issued to the department as a Code form.

W.C.B.
21.1.89

CN. 264
Jan. 31. 1889

325 W

Supdg Engineers..
Cons Architect
to fol:
Exr. P.W. Accounts..

PUBLIC WORKS DEPARTMENT.

No. 325 W

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the Feb 6. 1889

READ again the following

G.O. No. 2567 W. dated 20th August 1888.

Read also

		No.	dated
From the Supdg Engr,	I Circle,	No. 335 GL,	dated 3rd September 1888.
Do.	II	220 GL	4th September "
Do.	III	1529	20th October "
Do.	IV	424 EW.	30th September "
Do.	V	3004	13th October "
Do.	VI	1497 I.	1st October "
Do.	Periyar Project,	644 PR	3rd September "

From the Consulting Architect to Government No. 91 dated 14th September 1888.

From the Examiner Public Works Accounts No. 22 dated 10th January 1889.

Note by the Chief Engineer P.W.D. d/: Jan 31. 1889

The proposal to introduce a separate register for recording the receipt and disposal of earnest money received from contractors seems calculated to secure accuracy and to facilitate work and it is accordingly approved.

WLS
Feb

approved. The form drawn up by the Examiner will be modified in accordance with the Chief Engineer's suggestions, and issued to the Department for adoption.

31/1/89

Type Issue

To

Supdg Engineers
Consg Archt. to Govt
Examr. P.W. Accounts

with form and copy of the Chief Engineer's note.

D 15/2/89

Cm

6.ii.89

7

325/27

Govt. of (1889) Madras.
PUBLIC WORKS.

7/2/89

Dated

Recd.

Encl.

G.O., 6 Feb 1888, No. 325 W

Earnest money received from Contractors.

Proposal to introduce a separate register for recording the receipt & disposal of —, approved

2 80
15

P 7/2