(1) பக்கங்களின் எண்ணிக்கை 56

(2) புதுக்கித் திருப்பிய நாள் 6/8/87

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணித் துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 327(W) அச்சகம் பல்வகை

நாள் : 31-1-1870 ~~1987~~.

28

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆணை. எண்-1—18,000—15-6-87.

No. 617 G.C. 327

FROM,

Lt Col R.R.E. Drake-Brockman R.E.

SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DOWLAISHWARAM, 7th January 1889

SIR,

With reference to G.O No 2566 W. of 20th August 1888 I have the honor to state that almost all the Division officers in this Circle say that the Head Clerk of the Division office can perform the duties of a Cashier when the Cash transactions are not so heavy as to require a special Cashier and that security should be taken from the Head Clerk when entrusted with the Cashier's duties I agree with the remarks- There are at present special Cashiers in the Godavari Eastern, Central, Ganjam & Rushikulya Divisions and their payments are confined to the Division & Sub Division offices for which they have been sanctioned - The Godavari

FROM,

Lieut-Col: R. E. Drake Brockman R.E.

~~THE~~ SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DATED 7th
DESPTCHED 8th } January 1889
RECEIVED 14 }

SECRETARY TO GOVERNMENT 13 JAN. 89 P.W. DEPARTMENT, MADRAS

NO. 617 GL

ENCLOSURES.

SUBJECT.

Cashiers - Submits his views regarding - a Letter for in Go No 2566W of 20th August 1888.

Compile
Anon
14.1.89

2/14/5

No 246 G.L. Superintending Engineer's Office
2nd Circle, Bezwada
21st September 1888

From

J. Nannan Esquire,
Superintending Engineer,
II Circle.

To

The Chief Engineer,
Public Works Department,
Madras.

Sir,

With reference to G.O. 2566W 20.8.88,
I have the honor to state my views as follows on points raised by the Examiner in his office note No 2023 of 7th Aug/88.

2. I Concur with the Examiner when he states at the end of his para 6, that where there is no Cashier his duties should be performed by the Head Clerk, and I believe this is so in most Divisions.

3. I concur in para 20 of Examiner Memo. The duties of Cashier Can be

performed in most, if not all Divisions
by the Head Clerk, who should also
keep the Cash Book.

4. Cashiers are generally applied
for, I imagine, more to strengthen
the Office than anything else.

5. Pay Clerks except under
very special circumstances are
not required.

6. With the Head clerk as
Cashier & keeping the Cash book,
there would not in my opinion
be any necessity for keeping any
other record of receipts & disbursements.

I have the honor to be
Sir
Your Most Obed Servt

J. Hannam

Superintending Engineer

H.
20.9.84.

E.B.

P.W. Circ 2625

From,

The Supdg. Engineer,
2nd Circle.

To,

The Chief Engineer,
P. W. D.

Dated 21st Septr 1888.

R/25.9.88
No. 246 G.L.

Security Deposits & earnest money of Contractors - Receipt & accounting for - Expressing views in connection with the —

Compile
Cir
24/1

2/11/5

22/1

Superintending Engineer's Office,
3RD CIRCLE
Bellary 22nd October 1888.

No. 1565

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

To
THE Chief Engineer
P.W.D.
Madras

SIR,

G.O. No. 2566 P dated 20th Augt/88

Enclosures.

I have the honor to report that as regards this Circle, there is no cashier in Bellary and Cuddapah Divisions, and none is wanted, nor do the Executive Engineers think a pay clerk wanted in Kurnool, on the amalgamation of the canal and Kurnool Division into one, a clerk was sanctioned in G.O. No. 1819 P dated 5-8-85 to perform the duties of cashier in addition to other duties. The Executive Engineer considers this cashier

are

necessary and also suggests a pay clerk for each of the 3 Sub Divisions of the Canal. This is preposterous, and I am of opinion that if one pay clerk for the Division is entertained a cashier would not be required, the Head clerk taking the duties of cashier. I am not prepared to say how the system of pay clerks would work in practice, though admirable in theory, in such large Divisions as form this Circle. I would like however to give the system a fair trial in each Division.

2. As regards the Examiners suggestion as to precepts in para 12 of his letter embodied in the G.O under reference, the executive Engineers are unanimously in favor of them and I altogether concur with their opinion.

I have the honor to be
Sir
Your most obedt servant
H Shelley Colt R E
Supt'g Engineer 3rd Circle

are

26 JAN 89

MCle-10779

From

The Superintending Engineer,
IIIrd Circle.

To

The Chief Engineer
& W Deptt
Madras.

Dated 22nd October 1888.
Received 24

Enclosures.

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

No. 1565

Employment of Pay Clerks.

Expressing opinion as regards the ——

Confile
W&S
24.10.88
FW

Supdg Engrs office, 4th circle
Camp Salcode 30th septr 88

No. 423
Ews.

From

J.W. Martin Esqr;
Executive Engineer,
In charge, Fourth circle

27/7

To

The Chief Engineer,
P. W. Department

Sir

Adverting to G.O., dated 20th August 1888, No. 2566 W in the matter of Security from Contractors, I have the honor to state with regard to para 5 of Office Note from the Examiner that I consider the Superintending Engineer should lay down who should be in charge of the Executive Engineer's Cash Book, and no permanent charge should be made without his approval. In the case

of

are

of Divisions where there is no Cashier in the Executive Engineers Office, the Cash Book should be in charge of either the Accountant or Head Clerk. In the Coimbatore Division the Head Clerk is in charge of the Cash Book, and the transactions in it are posted directly into the Cash Abstract Book, as provided in code para 1841.

2. With regard to providing a check over the accounting for receipts, I approve of the procedure suggested by the Examiner in para 12 of his Office Note, and consider it should be brought into use without delay.

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

E. W. Martin
Executive Engineer in charge
Fourth circle.

C/14/5

are

From,

The Supg. Engineer,
IV Circle.

Dated 30th Septr
Despd 2nd Octr
1888.

No 423
E.W.

Enclosures Nil.

Security from Contractors

Reports his views regarding the suggestions made by the Examiner in accounting for the money taken on account of —

Complete
3.10.88

0/14/3
0/14/5

SUPERINTENDING ENGINEER'S OFFICE,
V Circle, Madras,
Chepák, 12th January 1889.

No. 4682

From Coll. W H Burton R.E.
SUPERINTENDING ENGINEER, V CIRCLE,

To THE Chief Engineer
P W Department

SIR.

Enclosures.

In reference to G.O. No. 2366 dated 20th August 1888 I have the honor to report that in the North Arcot Division the practice is for the Executive Engineer himself to make payments to contractors and also to sign receipts for security money deposited by them, and no inconvenience is involved thereby.

2. In the South Arcot Division the Executive Engineer says that the only possible person other than himself who should keep the cash book and receive and make payments is the Divisional Accountant or one of the clerks under him & certainly not the Head Clerk. The Executive Engineer there also apparently makes payments and signs receipts.

3 In the Chingleput Division payments are

are made by the Accountant upon vouchers signed by Executive Engineer with which vouchers the entries in the cash book are afterwards compared by the Executive Engineer and receipts for cash handed in to the office are signed by Executive Engineer and initialled by Accountant

4 In the Presidency Division a so called cashier on a salary of Rs 80 a month who has lodged a security of Rs 6000 rising to Rs 1000 was appointed (for reasons described by Colonel Ross Thompson the Executive Engineer when he was Superintendent of Works Presidency Division) by G.O. No 2018 dated 19th August 1881.

5 The accounts of this Division include all payments in Madras to Head Quarters D.P.W. Office in respect to their Establishment Bills (Salary Travelling Allowance, contingencies) and in respect to advances made to officers of the P.W. Department passing through Madras. The former payments involved 75 cheques, in November last, for instance amounting to

327/10

In November 1882 until very recently the Asst Engineer at Chepauk had under his immediate orders an experienced Sub-Engineer, but Mr Ottmann has not.

about Rs 41300, and the average on last six months has been 78 per mensem. Also the latter payments averaged 5 per mensem it is seldom these latter exceed Rs 1000 each.

6 In November 1882 when the Head Quarters of the Presidency Division was transferred from Madras to Bangalore these Madras payments were ordered by the Chief Engineer to be made by the Senior D.P.W. Officer in the Division at Chepauk, consequently the duty devolves upon Mr Ottmann Assistant Engineer who draws against credit of Executive Engineer at Madras Bank, and making these payments &c is no doubt a great tax upon his time and interest of his normal duty as Assistant Engineer. The 2 Assistant Engineers at Madras receive all deposit money from Madras contractors as earnest money and security money.

The Executive Engineer himself makes all other payments whether at Madras or Bangalore (Residents) Treasury and receives deposits at Bangalore. Cheques which cannot be sent by person are sent by post direct to the persons interested

interested (but they ought to be given direct to contractors whenever possible or sent thro' one of the Assistant Engineers to hand to the contractors.

7 The Multiplicity of transactions and the amount of correspondence this process involves (extracts from ells & Ottmanns cash book are copied and sent to Executive Engineer 3 times a month to enable accountant to compile the Divisional accounts) is very great, but greater still is the correspondence of the Executive Engineer with the many Heads of Departments or officers in Madras in respect to their building requirements and the two together prevent him from giving such professional assistance to, or exercising such control over his subordinates in regard to their work as he should do and as he naturally wishes to do. But the before mentioned passing to and from of cheques and receipts through several persons hands clears in a way the Executive Engineer of all responsibility in connection with them and their safety; and if he is not responsible for each transaction, no one is; the Executive Engineer's duties are more or less performed not by himself but by a commission of 2 or more persons

8 A remedy for this seems to me possible in either one of the following ways.

1st The Executive Engineer to make all payments himself from Madras or Bangalore book to contractors and to the Head Quarters Offices in Madras, and to receive all cash securities.

The salary bills of the Offices to be paid before audit.

Advances necessitating only 5 cheques a month by means of the imprest cash accounts of Rs 1000 with Captain Lindley and Mr Ottmann the Assistant Engineers in Madras. If these amounts are too little to meet these advances, then the officers requiring them must wait for I am unable to recommend that the Executive Engineers standing account is kept any longer as it is with either of the Assistant Engineers at Madras they have too much work of a normal nature

* the cheques to be handed to contractors by the Asst. Engineers when the Executive Engineer is not in the station

nature to perform without being
burdened with other duties.

9 or 2ndly that the present appoint-
ment of cashier on Rs 80/- a month be
abolished and a new one on a different
status be appointed

This new cashier I would recommend
receive Rs 150/- a month find security
for Rs. 1000/- have an office at Chepauk
and take orders for payments and
receipts (1) from Executive Engineer
Presidency - and from
(2) each of the Head Quarter
Offices in Madras.

and have a drawing account at Banga-
lore and Madras.

10 He would take credit for all pay-
ments made into the Treasury by
the Executive Engineer and have his
accounts audited monthly by the
Examiner P. W Accounts. He would
send his cash book 3 times a month
to Executive Engineer at Bangalore

11 His duties would be similar to those
of the Executive Engineer Accounts Depart-
ment which exists, or recently existed
in Calcutta and Bombay probably
for very much the same causes as I
am

am now recommending his appoint-
ment at Madras. And he would
meet the views of the Examiner as
sketched out in his letter (para 22)
published with the G.O. under reply

12 The form of receipts the cashier would
take on each payment would be
either "ordinary" or "special" an ordi-
nary one would suffice for all esta-
blishment Bills, but an ordinary &
a special one would be furnished
to the cashier by and returned to the
Executive Engineer to meet the circum-
stances of his varied payments. Pay-
ments for engineering works are
made by the Admiralty and the
War Departments in England and the
Colonies on this system, and therefore
this might be adopted in Madras.

13 By this latter arrangement the
Executive Engineers office duties would
be lightened a very great deal, but
by the former they would not be
so: but by each, responsibility
would be defined and much corres-
pondence avoided

14 As to receipts to contractors & others
in respect to monies paid into

Executive

Executive Engineer's Offices these should be and so far as I know are always* given on a counterfoiled receipt form— as the counterfoil forms a register and the money received is duly entered into the Cash books — there is no necessity for another Register being started

* in all Divisions

I have the honor to be
Sir
Your Most Obed't Servant

Wm Barton. Coll R.E.

Superintending Engineer
5th Circle

327
13

From

THE SUPERINTENDING ENGINEER,

V. Circle,

To

THE Chief Engineer

P. W. Department.

Dated 12th January 1889.

Recd. 15

ENCLOSURES.

No. 4682

Cashiers,

Reports his views on the employment of —

OFFICE OF THE SUPERINTENDING ENGINEER,

6TH CIRCLE. Trichinopoly

3rd October 1888.

Dept.

No. 15757

From W. Hughes Esquire

~~The Superintending~~ Executive Engineer, in charge of the 6th Circle.

To

The Chief Engineer

P. W. D

Sir,

I have the honor, with reference to G.O. No. 2566, dated 20th August/88, to offer my opinion on the points raised by the Examiner.

(1) I consider that a Division office Cash Book should be in charge of the Asst. Clerk or, in his absence, of the next senior Clerk, and that whoever holds charge should be responsible for correctly entering all disbursements & receipts & for the prompt issue of receipts for all monies paid in.

(2) Receipts should be given on a press numbered form, the duplicates

duplicates being filled up at the same time. The clerk in charge of the Cash Book should be distinctly responsible for doing this. The Executive Engineer should examine the Counterfoils at the first opportunity and note in token of having done so initial them. In cases where the Executive Engineer receives money in Camp (with tenders for Contracts, for instance) the clerk should on the receipt being intimated to him, before the money is remitted to the Office make out acknowledgments and send them to the Executive Engineer for signature & transmission by post or otherwise to those who have paid the money.

(3) No cashiers or pay clerks are required in this Circle.

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

W Hughes
Exec. Engineer in ch. of the
Circle

Cm

27/5

1886.

Madras,

2666

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matter

East.

Sir,

P. W. D. 6TH CIRCLE.

From

The Superintending Engineer,

6th Circle.

To

The Chief Engineer
P. W. D.
Madras

No. 157575

Dated 3d Sept 4th } October 1888
Received

Enclosure. Ltr.

Contract re Paying Clerk

Giving opinion on the points raised by the Examiner in connection with the entertainment of ——

Compile
6.10.88

P. W. D.

227/16

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

No. 909

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 G.O. No 2666 w dated 20th August 1888. I have the honor to inform you that all transactions involving Cash receipts or disbursements should be promptly brought to account exactly at the time they occur and that the proper record for accounting such transactions would be the Divisional Cash book no matter who may have charge of the Cash chest.

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

J W Brassington
Consulting Architect to Govt

Public Works Department.

25 JAN 89
56

From

THE CONSULTING ARCHITECT
TO THE GOVERNMENT OF MADRAS,

To

The Chief Engineer
P. W. Department

No. 909

Dated 14 } September 1888
Received [illegible] }

No. OF ENCLOSURES. nil

Subject.

Expressing views on Examiner's office note regarding the procedure in connection with the receipt and accounting for Security deposits and earnest money of Contractors

Completed 1889

SUPERINTENDING ENGINEER'S OFFICE,
V Circle, Madras,
Chepauk, 18th February 1889.

No. 5564. 27/16

From Colonel W. H. Burton R.E.
SUPERINTENDING ENGINEER, V CIRCLE,

To THE Chief Engineer
P.W. Department

SIR,

Enclosures. In continuation of para 5 of my report No. 4682 dated 12th January 1889, I have the honor to inform you that the correspondence work &c in the Presidency Division office is magnified exceedingly by reason of the Executive Engineer receiving from other Divisions on an average 35 requisitions for transfer payments (chiefly on account of Establishment charges) Each of these per month? involves several such letters &c as follows

(1) Reading and passing orders on the requisition

(2) Writing and signing a cheque for amount asked for

3

3. Writing and signing a letter forwarding the cheque and asking for a Voucher in support of payment from some trading firm in Madras.
& as Executive Engineer has to obtain this voucher before his accounts go - several applications are sometimes necessary.

5 Executive Engineer has to give a life certificate to the Examiner in respect to each D.P.W Officer living alive on the date such person presents himself for receipt of his leave pay &c. This seems needless no Executive Engineer in his senses could possibly pay away one but a live person.

I am under the impression that all this sort of work can be done by the other Executive Engineers direct by sending bank notes & Postal orders Stamps &c. in registered letters. as a Government Postal Department exists for this very

purpose

purpose of making transfers which the Executive Engineer Presidency is called upon to do by the P.W Code

32?/19

I would suggest that in his Division as a special case he be requisitioned upon for no transfers by other Executive Engineers.

I have the honor to be
Sir
Your Most obedient Servant

W.H Barton Capt R.E.

Superintending Engineer
5th Circle

EXAMINER
20 FEB 89

From

The Under Secretary to Government
in Civil

To

The Collector of Customs
&c &c &c Sea Ports.

Dated Fort St George the 15th February 1889.

No. 8896 dy 22nd July 1889

From

The Secretary to Government
in Civil

To

The Collector of Customs
&c &c &c Sea Ports.

dated 23rd January 1889.

Sir,

I am directed to request that you will favour Government with your opinion on the questions noted in the margin of the accompanying copy of the letter from the Accountant General, No. 3422C dated 23rd January 1889.

I have the honor to be
Sir
Your most obedient Servant
for Secretary to Government

Ans
21.2.89
R.A.

Proceedings of Government
Revenue Department —
Read the letter from the
Accountant General No. 3422C
dated 23rd January 1889
Ordered.

Opinions of Superintending Engineers

Issues	1st Circle Colonel Brackman	2nd Circle Mr. Hannon	3rd Circle Colonel Smalley	4th Circle Mr. Martin	5th Circle Colonel Burton	6th Circle Mr. Hughes
1 Is a cashier necessary in any division?	No (?) *	No	No			No
2. Is a pay clerk necessary in any division?	(?) *	No	I think the system might be tried.			No
3 (a) Who should have charge of the divisional cash when there is no cashier	Head clerk	Head clerk				Head clerk.
(b) A special proviso noted individual and in this case (1) Who should nominate (2) Should Accountant be admissible.				Superintending Engr. Yes		
4 Should the cashier (or other individual discharging the duties) be allowed as a matter of course to receive dues and grant receipts on behalf of the Executive Engineer, or should this be allowed only under special authorization, payment to be acknowledgment by the Executive Engineer being required in the absence of such special authorization						Yes, as his regular duty
5. Is a special form of receipt desirable, and if so what form			Yes as suggested by Collector	Yes as suggested by Collector	Yes	Yes.
6. Is any kind of register desirable for any kind of receipts.		No			No	

* Colonel Brackman does not express himself definitely: he says there are cashiers in certain divisions, but does not say they are necessary; and he says one of these would be better called a pay clerk, but does not say that a pay clerk is necessary

21/2/89



No. 3420.

Government of Madras. 327/21

PUBLIC WORKS DEPARTMENT,

Chepâk, 23 January 1889.

OFFICE NOTE.

From

W

To

C

C. Nos. 9291, 9625, 9933 ✓ 10072, 10779 of 1888, & 2894 ✓ 364 of 1889

Relative to the employment and duties of Cashiers on pay checks.

For any further remarks you may wish to offer.

Ellis 23.1.89

23/1/89

No. 56
25 JAN

No 610 Dy 9th May 1889
Encl 8.

To W.

With reference to your office note No.342 C.dated 23rd.January 1889 forwarding for remarks replies of Supg. Engineers regarding the employment and duties of cashiers and pay clerks etc.etc, the accompanying statement may, I think, be taken as a fair summary of the issues and of the opinions thereon, so far as any opinions have been expressed, putting aside for separate consideration the question of the work of the Presidency Division.

2. Dealing first with these issues although one Supg.Engineer thinks the system of pay clerks might be tried, there is, I think, a general agreement that neither cashiers nor pay clerks are necessary, and this is my own opinion. In fact I agree with Mr. Hannan that they are applied for only as a means of strengthening the divisional office generally. I do not think they should be allowed without clear proof of the necessity, and as regards those at present sanctioned, I cannot find that any such proof has ever been attempted.

3. There is a large preponderance of opinion in favor of making the head clerk perform, as a matter of course, the duties of cashier, when no cashier is sanctioned. One officer suggests nomination by the Supg. Engineer, who should choose between the head clerk and the accountant, but it is contrary to present orders that the accountant should have anything to do with payments, and in my opinion it is undesirable to disturb those orders. Whoever may be required to discharge the duties of cashier should be absolutely and entirely under the control of the Executive Engineer, and this the accountant is not.

4. Only one officer has expressed or implied an opinion on the question whether the cashier (including any individual acting as such) should receive dues, and grant receipts therefor, as a matter of course, or only under special authority. This is, I think, an important question which should not be passed over. Contractors and others having dealings with the Executive Engineer ought to have the means of knowing who is, and who is not, an authorized agent of the Executive Engineer in such matters.

5. All officers agree that proper forms should be supplied for acknowledgment of receipts from contractors and others, and Mr. Hughes suggests

that, when sums are received by the Executive Engineer in camp, the cashier should prepare acknowledgments in the prescribed form and send them through the Executive Engineer to the parties to whom the acknowledgments are due before the amounts are transmitted by the Executive Engineer to the divisional office. I think it would perhaps be better that the Executive Engineer should give an informal ad interim receipt, and that the cashier should give the final receipt in the prescribed form when the amounts are made over to him. Or if this seems to be reversing the natural order of things, all the cashiers' receipts might be ad interim receipts, the final receipt being invariably given by the Executive Engineer himself. There should be only one series of final receipts, to be taken from the one book in use at one time.

6. It appears that there are no receipts in connection with which it would be convenient to keep a separate register.

7. No officer has expressed any opinion on the question discussed in paras 7 to 11 of my first note, the question whether a cashier (in the general sense) should keep his own separate cash book, or should record his own cash transactions in the cash book of the Executive Engineer. I

3227/23

think that, like any other subordinate disburser he should ~~certainly~~ entirely keep his own separate cash-book, and if he did so there would not, I think, be any objection whatever to the accountant doing what so many Executive Engineers are always wanting him to do, and what he so often does in spite of distinct orders to the contrary, that is keep the Executive Engineer's cash book. The Executive Engineer's cash book would then be confined to an account of the Executive Engineer's treasury transactions (he having a cash imprest from the cashier for petty cash disbursements in camp) and to abstract postings from the accounts of subordinate disbursers including the cashier; and the accountant could keep such a cash book without himself having anything whatever to do with cash, and therefore without objection. The accounts work could then, — I think, proceed much more smoothly; for, there can, I think, be no doubt that to this extent, it is desirable that the accountant should keep the divisional cash book; what is objectionable is his being concerned with cash transactions.

8. Colonel Brockman expresses an opinion that head clerks doing cashiers' duty should give security, but it will probably be more convenient to consider this in connection with my office note No. 23 dated →

14th.January 1889.

9. As regards the work of the Presidency Division, I entirely agree with the Supg.Engineer in his objection to the present system, as stated in his letter dated 12th.January 188[illegible] No.4682, and also in his letterNo.5564 dated 18th. February 1889 forwarded with your endorsement No.889c dated 22nd.February 1889. I consider that the Executive Engineer should be relieved of all correspondence and othe. business in connection with payments other than those relating to works and establishments of his own division. Payments to be made in Madras on account of leave allowances of officers absent from their stations, advances to officers returning from, and final payments to officers proceeding on furlough, and all establishment payments of head quarter offices, should I think, be made by the Examiner, to whose office a cashier should be attached, who could make all petty disbursements on account of all head quarter offices on pay order signed by some responsible officer nominated for each office. I have hitherto refrained from making any such proposal because it is held by many officers that the Examiner should have nothing whatever to do with payments, except to audit them, and my successor might therefore immediately object to any such arrangement. Indeed some years ago the Examiner did, I believe, make many such payments, but my predecessor objected to the arrangement and it was discontinued. Anything is, I think, better than this sort of see-saw. Recently however I have had an opportunity of discussing the question with Mr.Macdonald, on special duty in connection with the inquiry into the work of Examiners' offices, and I understand that the propriety of such work being done by Examiners offices is likely to be distinctly recognized before long. Such payments are made by all Examiners of State Railways, and by the Accountant General in the civil department, and I can see no reason why the same thing should not be done by Examiners in the general branch of the P.W.Department, provided always that the arrangement is introduced as a permanent one and is not liable to be upset on account of personal objections of individual Examiners. Apart from the inconvenience of the present system from the Executive Engineers point of view, grave inconvenience is not infrequently caused by the impossibility of getting at the officer who, under present arrangements, must make all disbursements at head quarters; he has his works to attend to out of doors and cannot always be in his office during office

hours

hours to make payments when required. It is also highly objectionable that such payments should all have to be made by a sub-divisional officer.

8/5

M 7/5

D 7/5

Enc.

Memo No 889 C dy 22-2-89.
" " 3426 dy 23-1-89
P.O. Memo 2566 W dy 20-8-88.
" " 1340 W dy 29-5-86
" " 1819 W dy 5-8-85
" " 1043 W dy 4-5-85
" " 2430 W dy 2-10-84
" " 1489 W dy 3-6-87
B - 2048 W dy 19-8-81
Memo No 1670 dy 16-7-81.
P.W.D. 2760 W dy 6-11-84
" " 2458 W dy 6-10-81
" " 2816 W dy 8-10-83
A. 186 W dy 23-1-85

No. 2420 C.

Government of Madras. 3/27/24

PUBLIC WORKS DEPARTMENT.

Madras, 20th May 1889.

OFFICE NOTE.

From

W.

To

C

With reference to file the accompanying, which is forwarded to you in original for reference and return, please draw up and submit for orders draft rules embodying the following instructions.

i - Head Clerks of Divisions to be the recognised cashiers, unless a Cashier has been specially sanctioned for the Division.

ii - The Cashier to be the authorised agent of the Executive Engineer to receive drafts.

iii - All final receipts to be signed by the Executive Engineer; ad interim receipts, where necessary, being given by the Cashier or Sub Divisional and other disbursing Officers.

To

iv The Cashier to keep a cash book.

v. The Accountant to keep the Executive Engineer cash book.

vi The proposals of the Examiner with regard to the Presidency Division do be accepted, on the understanding that no additional establishment will be required in this office.

WW
20.5.89

D.W.

12259/89

DW 25/7/90

The rules drawn up by C are generally in accordance with the instructions in this office note No 2420 C dy 20.5.89, although they are necessarily much elaborated.

The rules might perhaps be approved, & C asked to issue them to the Dept. as an appendix to the No Code

Ch
27.1.90

approved.

WW
27.1.90

ters against this sort of thing; but I

[C. No. 8.]

327/28

GOVT. OF MADRAS. } 1889. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 21 December 1889.

OFFICE NOTE No. 1830.

Encl. 11

To

W.

Your office note No.2420 C.dated 20th May 1889.

Herewith a sketch of a system of a procedure which might, I think, be laid down for adoption in divisional offices in connection with disbursement. The detail is probably a good deal greater than would be suitable for the code; but as to this, I would refer you to paras 13 to 17 of my office note No. 1789 of 11th December 1889: the details of procedure would for the present possibly be in an appendix to the code, but ultimately in a separate manual, only the main features being dealt with in the body of the code.

2. Regarding the necessity of laying down procedure in considerable detail, I have said so much in the office note quoted above, that it is unnecessary to say more here. I am quite aware that there is a prejudice in some quarters against this sort of thing; but I

KEEP-WITH Genl. No.

dated 188 .

2,000—9-10-88.

believe it is the only way of getting work done smoothly; and when the things to be done are always and everywhere the same, and they have to be done always and everywhere by the same combina - tions of people, I can see no good reason why the procedure to be followed should not be laid down, and work facilitated by the provision of necessary forms. Of course I do not suppose that any set of rules that can be framed will work at once without a few hitches; but mistakes or omissions can very easily be corrected in the light of experience, if there is a real desire to work systematically.

The rules framed by the Examiner are approved, and will be issued to the dept. as an Appendix to the P.W. Code.

No. 2566 W 4/10-8-88
- 1340 W - 29-5-86
- 1817 W - 5-8-85
- 1043 W - 4-5-85
- 2430 W - 2-10-84
- 1487 W - 3-6-87
- 2760 W - 6-11-84
- 2458 W - 6-10-81
- 2816 W - 8-10-83
- 186 W - 23-1-85