Cyc 8108

Govt. of {1894 Madras.

1-6-40 III.

Cyc 8103.

Govt. of {1894 Madras.

PUBLIC WORKS.

Dated

Read. Encl.

G.O., 30/10 1894 No. 27524

India Form No. 3,

Impreat Cash book

Directing the adoption generally of the suggestions of the Exc: P.W. accounts with respect to the use of —.

240/12

31/10

T.C.C. 31/10

Genl
accts

No. 2752 dt 30 October 1894

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

From the S.E. II Circle (H.E. No. 338 G. dt 27.9.'94)
From the Examiner P.W.A. (" " 4278 D/A dt 24.10.'94)

68

The suggestions of the Examiner P. W. Accounts will be adopted generally with respect to the use of India Form No. 3.

DESPATCHED
-6 NOV. 94

S.E. II Circle
Other Supdg Engineers
CA to Govt
Sobw. P.O.
Chief Engr for I.
Examr P.W.A.

(40—1,000—13-9-94.)

Cr

No 8108

Govt. of [illegible]
PUBLIC

1-6-40 III

7218
8103

From
The Supdg Engineer
II Circle.
No. 3056 C. dt 10 October 1894.

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

To C II
For favour of remarks.

No. 338 GL

Dated 27th September 94.

Received 28-10-94

Impest and Subdivisional Cost Statements — Recommends the old system of abstracting the — as the new India Code form increases the clerical work in Subdivs and forwards abstracts of Exs: Engrs: opinions on the subject.

EXAMINED
225 A
11 OCT 1894
P.W.A. MADRAS

Cr 6.3.94
4/10 DaS

O.J.S. 395

M.42788 D/S d/24-10-94

To W.

There is no necessity for set-ting aside the India Form, as the abstract by works would be very useful in cases in which imprest-holders are in charge of only two or three important works.

2. In other cases, where imprest-holders have to make payments on a great number of petty works, there is no doubt but that an abstract by service and departmental heads only would save much clerical labour. This abstract may be made by the recouping officer at the foot of the imprest account if there is room, or on the back of the form in the space set apart for the abstract by works; column 6 being utilized for entry of the service and departmental head concerned against each item of charge.

C.

24/10.

of the space in the abstract books for posting in detail were not pointed out by that Officer.

Major R.E.
Supg Engineer
2nd Circle.

25-9-94

is as large as is always the Case in the Delta Divisions.

Ex Engineer, Buckingham Canal Dn. states that the old form of Imprest accounts can well be re-introduced as the abstract attached to the new form is unnecessarily elaborate and may be dispensed with without any disadvantage resulting.

Ex Engineer, Nellore Dn. states that the new form requires much more clerical work than the old Madras form and that he fully concurs with Mr. Malet.

Ex Engineer Northern Dn Kistna. States that he fully concurs with Mr. Malet and that the increase of work in the Dn Office in both the Cash abstract bo and the insufficiency of

in P.W. Accounts – Vide paras 137 and 142 of their report printed with G.O. No. 3456 dy 5.12.1889.

No. 338 Gl / 27.9.94

Forwarded to the Chief Engineer, P.W. Department, with a request that the old system of abstracts by Service & Departmental heads in the Imprest and the Sub Dn Cash books may be reverted to. It is certain that the use of Government of India form No. 3 involves a great deal of unnecessary clerical work.

2. The other Ex Engineers who have been consulted expressed their opinions as follows:-

Ex Engineer, Kistna Eastern Dn. States that he agrees with the Ex Engineer Kistna Western Dn as to the increase of work caused by the introduction of the Govt: of India form No. 3. It is unwieldy when the number of works in progress at one time is

works and these totals are correctly carried forward into the Sub Division Cash book Sees that the allocations by Service & Departmental heads in Col 13 against each individual work is correctly made.

The Divisional accounts are compiled from the vouchers direct; so I can see no object in the above tautologous procedure. Irrespective of the above procedure, one clerk each is totally inadequate for the work in the Sub Divisions of this Dn, as I have already brought to notice and my own office is so undermanned that I cannot give any assistance.

Under these circumstances I would suggest that the new method of posting Imprest and Sub Dn Cash books be abrogated and that the old System be re-introduced and I would point out that the old System of abstract by Service and Departmental heads is recommended by the Committee in

of posting increase the clerical labor enormously. With each Imprest submitted the name of each work used formerly to be written, once in the Imprest and now owing to the fact that, as a rule, only one payment is made on each individual work in any one imprest the name of each work has to be written down 3 more times; Viz

One in so called abstract at end of Imprest,
One when posting into Sub Dn Cash book,
One when copying out Cash extract,
and in the two latter cases Service and departmental heads have also to be written against each individual work in Col. 13.

The work of the accountant in the Dn Office has also much increased by the above procedure as is shown below:-

Head Accountant

Formerly	Now
Compares vouchers with the entries in Imprest and checked them. Checked abstract of Service and Departmental heads. Saw that this abstract was correctly carried forward to the Sub Dn Cash book.	Compares vouchers with entries in Imprest and checks them. Checks abstract at end of Imprest by individual works and their totals. Sees that the individual works

any individual work within the period embraced by each Impest account, so it is absurd to call this an abstract. It practically means copying out all the entries made in Col: 6 and its length depends on the number of individual works on which payments were made.

The increase of clerical work is therefore very great but unfortunately it does not stop here; for

4. this so called abstract has to be posted in detail with the total of the expenditure under each individual work into the Sub Dn Cash book and again copied into the Cash extract whereas under the old form it was only the short abstract by Service and departmental heads which was posted into the Cash book and Cash extract; and in addition to this,

5. — Service and Departmental heads have to be entered in Col: 13 against each individual work posted into the Cash book and Cash extract.

It is difficult to explain transactions of this kind clearly and briefly in writing, but I trust I have made clear that the new forms and method of

(5) Service and Departmental Heads are again entered in Col: 13 opposite to the entries in col: 9.

(3) Service and Departmental Heads are entered in Col: 13 against each individual work.

Note. The Cash extract being a copy of the Cash book to be sent to the Division Office duplicates the work involved in keeping up the Cash book.

From this you will see

1. That the labor of entering the name of the work is transfered from the Impest-holder to the Sub Dn clerk and the name of the work is entered in col: 6 instead of in col: 3 as formerly.
2. No entry of Service and Departmental heads is now made in the Impest Cash book.
3. Instead of a simple and short abstract by Service and Departmental Heads at the end of the Impest Cash book which generally occupied 3 to 6 lines, a long abstract by individual works is now made on a special sheet provided for the purpose.

As Impest Cash books are submitted every week or ten days it is very seldom that more than one payment is made on any

T.C.C.

Letter from A.A.G. Malet Esquire Executive Engineer, Kistna Western Dn. to the Supdg. Engineer, 2nd Circle, dy 30th June 1894, No. 190.

EXAMINER, 11 OCT 1894 P. W. ACCOUNTS.

I have the honor to bring to your notice the great increase (about 50 to 100 times) in the clerical work in Sub Division Offices caused by the introduction of India Form No. 3, Imprest Cash book.

I have tried to show this increase in the following comparison. I have only noted differences.

Imprest Cash Book.

Old form.	New form
By Overseer	By Overseer
(1) Name of work is entered in Column 3.	(1) Nil
By Sub Dl. Clerk	By Sub Dl. clerk
(2) Departmental and Service heads are entered in Col: 6 against each payment.	(2) Name of work is entered in Col: 6 against each payment.
(3) Abstract at foot of Imprest by Departmental and Service heads	(3) Abstract by individual works is entered on the special sheet provided at end of Imprest.

Sub Division Cash book and Cash Extract.

Old Form	New Form
(4) Abstract referred to in (3), above, is entered in Col: 9 for each Imprest submitted.	(4) The totals of the abstract under (3), above, are entered by individual works in Col: 9 for each Imprest submitted.

30th October 1894, No. 2752 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

From A. A. G. MALET, Esq., Executive Engineer, Kistna Western Division, to the Superintending Engineer, II Circle, dated 30th June 1894, No. 190 S.

I have the honour to bring to your notice the great increase (about 50 to 100 times) in the clerical work in Sub-Division offices caused by the introduction of India Form No. 3, Imprest Cash Book.

I have tried to show this increase in the following comparison. I have only noted differences :—

Imprest Cash Book.

Old form.	New form.
By Overseer.	*By Overseer.*
(1) Name of work is entered in column 3.	(1) *Nil.*
By Sub-Divisional Clerk.	*By Sub-Divisional Clerk.*
(2) Departmental and service heads are entered in column 6 against each payment.	(2) Name of work is entered in column 6 against each payment.
(3) Abstract at foot of imprest by departmental and service heads.	(3) Abstract by individual works is entered on the special sheet provided at end of imprest.

Sub-Division Cash Book and Cash Extract.

Old form.	New form.
(4) Abstract referred to in (3) above is entered in column 9 for each imprest submitted.	(4) The totals of the abstract under (3) above are entered by individual works in column 9 for each imprest submitted.
(5) Service and departmental heads are again entered in column 13 opposite to the entries in column 9.	(5) Service and departmental heads are entered in column 13 against each individual work.

Note.—The cash extract being a copy of the cash book to be sent to the Division office duplicates the work involved in keeping up the cash book.

From this you will see—

(1) That the labour of entering the name of the work is transferred from the Imprest-holder to the Sub-Division clerk and the name of the work is entered in column 6 instead of in column 3 as formerly.

(2) No entry of service and departmental heads is now made in the Imprest cash book.

(3) Instead of a simple and short abstract by service and departmental heads at the end of the Imprest cash book which generally occupied 3 to 6 lines, a long abstract by individual works is now made on a special sheet provided for the purpose.

As Imprest cash books are submitted every week or ten days, it is very seldom that more than one payment is made on any individual work within the period embraced by each Imprest account, so it is absurd to call this an abstract. It practically means copying out all the entries made in column 6, and its length depends on the number of individual works on which payments were made. The increase of clerical work is therefore very great, but unfortunately it does not stop here ; for

(4) this so-called abstract has to be posted in detail with the total of the expenditure under each individual work into the Sub-Division cash book and again copied into the cash extract, whereas under the old form it was only the short abstract by service and departmental heads which was posted into the cash book and cash extract; and, in addition to this,

(5) service and departmental heads have to be entered in column 13 against each individual work posted into the cash book and cash extract.

It is difficult to explain transactions of this kind clearly and briefly in writing, but I trust I have made clear that the new forms and method of posting increase the clerical labour enormously. With each imprest submitted the name of each work used formerly to be written *once* in the imprest, and now owing to the fact that, as a rule, only one payment is made on each individual work in any one imprest, the *name* of *each work* has to be written down *three* more *times*, viz.—

Once in so-called abstract at end of imprest, once when posting into Sub-Division cash book, once when copying out cash extract, and in the two latter cases service and departmental heads have also to be written against *each individual work* in column 13.

The work of the accountant in the Division office has also much increased by the above procedure as is shown below:—

Head Accountant.

Formerly.	Now.
Compared vouchers with entries in imprest and checked them.	Compares vouchers with entries in imprest and checks them. Checks abstract at end of imprest by individual works and their totals.
Checked abstract of service and departmental heads.	Sees that the individual works and their totals are correctly carried forward into the Sub-Division cash book; sees that the allocation by service and departmental heads in column 31 against each individual work is correctly made.
Saw that this abstract was correctly carried forward to the Sub-Division cash book.	

The divisional accounts are compiled from the vouchers direct; so I can see no object in the above tautologous procedure. Irrespective of the above procedure, one clerk each is totally inadequate for the work in the sub-divisions of this division, as I have already brought to notice, and my own office is so undermanned that I cannot give any assistance.

Under these circumstances I would suggest that the new method of posting Imprest and Sub-Division cash books be abrogated and that the old system be re-introduced, and I would point out that the old system of abstracts by service and departmental heads is recommended by the committee in Public Works Accounts—*Vide* paragraphs 137 and 142 of their report printed with G.O. No. 3456, dated 5th December 1889.

No. 338 G.L.

Forwarded to the Chief Engineer, Public Works Department, with a request that the old system of abstracts by service and departmental heads in the Imprest and the Sub-Division cash books may be reverted to. It is certain that the use of Government of India Form No. 3 involves a great deal of unnecessary clerical work.

2. The other Executive Engineers who have been consulted expressed their opinions as follows:—

Executive Engineer, Kistna Eastern division, states that he agrees with the Executive Engineer, Kistna Western division, as to the increase of work caused by the introduction of the Government of India Form No. 3. It is unwieldy when the number of works in progress at one time is as large as is always the case in the delta divisions.

Executive Engineer, Buckingham Canal Division, states that the old form of Imprest accounts can well be re-introduced, as the abstract attached to the new form is unnecessarily elaborate, and may be dispensed with without any disadvantage resulting.

Executive Engineer, Nellore division, states that the new form requires much more clerical work than the old Madras form and that he fully concurs with Mr. Malet.

Executive Engineer, Northern division, Kistna, states that he fully concurs with Mr. Malet, and that the increase of work in the Division office in posting the cash abstract books and the insufficiency of the space in the abstract books for posting in detail were not pointed out by that officer.

(Signed) W. L. C. BADDELEY, Major, R.E.,
Superintending Engineer, II Circle.

27th September 1894.

Office-note from the Examiner, Public Works Accounts, dated Madras, 24th October 1894, No. 4278 D.A.

There is no necessity for setting aside the India form, as the abstract by works would be very useful in cases in which Imprest-holders are in charge of only two or three important works.

2. In other cases, where Imprest-holders have to make payments on a great number of petty works, there is no doubt but that an abstract by service and departmental heads only would save much clerical labour. This abstract may be made by the recouping officer at the foot of the Imprest account if there is room, or on the back of the form in the space set apart for the abstract by works, column 6 being utilized for entry of the service and departmental head concerned against each item of charge.

Order—dated 30th October 1894, No. 2752 W., Public Works.

The suggestions of the Examiner, Public Works Accounts, will be adopted generally with respect to the use of India Form No. 3.

(True Extract.)

Under Secy. to Govt., P.W.D.

To the Superintending Engineer, II Circle.
" other Superintending Engineers.
" the Consulting Architect to Government.
" the Superintendent of Works, Periyár Project.
" the Chief Engineer for Irrigation.
" the Examiner, Public Works Accounts.

Exd. J. P. Oliver.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated October, 30th.

Recd. *Encl.*

G.O., 30th Oct. 1894, No. 2752 W.

OCTOBER.

India Form No. 3, Imprest Cash Book

Directing the adoption generally of the suggestions of the Examiner, Public Works Accounts, with respect to the use of —.

C.F. 73. DEPARTMENT.

Paper taken out of the Records from the charge of the Referencer.

Press / Miscellaneous / Routine No. 2753 dated 30-10-1894

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