

7260
Public Works (1896) Department.

G.O., No. 2370 W

DATED 17. August 1896

[Despatch Abstract.]

Sub-overser's work & accounts. Letter from the
Govt of India requesting to be favoured with remarks
~~on the~~ or suggestions as to the best way of removing
certain difficulties brought to notice as arising
under the rules affecting a —, Comd to
Capt. Engrs & the Ex-^t of Accounts for early
remarks.

P. W. 88.
1,000-4-2-06.

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Government {1896} of Madras.
PUBLIC WORKS.

Recd.

Regd.

} 1896.

Enclosures

Spare copies

G.O., No. 2370 W., 17th August 1896.

AUGUST.

Sub-overseer's Work and Accounts

Letter from the Government of India requesting to be favoured with remarks or suggestions as to the best way of removing certain difficulties brought to notice as arising under the rules affecting a —, communicated to Superintending Engineers and the Examiner of Public Works Accounts for early remarks.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Despatch from the Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, the 31st July 1896, No. 80/A.G.

It has been represented that, under the rules affecting a Sub-overseer's work and accounts, as generally interpreted, certain difficulties are found to arise. These are specified below :—

I. A sufficient number of mates is not allowed. This may result in the mates still being employed, and in their pay being converted into terms of daily labour.

II. Petty stores are frequently purchased for a number of works, whereas the system of accounts requires that the stores for each work should be charged off separately.

III. Retrenchments from amounts charged in imprest accounts for work done or stores supplied, are, at times, made in the sub-divisional office.

IV. Imprests are, at times, insufficient to meet outlay on works in hand, and delay occurs in their recoupment.

V. Vouchers are returned by Audit Office for petty corrections, which may require the signature of persons who have left the locality.

VI. Works cannot, in certain cases, be carried on without permitting Sub-overseers to make petty advances.

2. The case of petty advances has already been disposed of by the issue of Standing Order No. 125 of the 21st March last, which permits the deputation of authority to Sub-overseers to grant advances up to a limit of Rs. 50.

3. It has been suggested to the Government of India that the remaining difficulties might be met in the manner indicated below :—

I. By the recognition of the fact that for each labour gang a headman, mate, or ganger is required for the proper supervision of the work, and that this man ought to be paid and shown in the returns as such. (In reply to objections taken upon the point, it has been suggested that, provided this headman understands and efficiently performs his duty, there would be no real objection to his being a relative of the Sub-overseer.)

II. In the second place, petty purchases of stores, such as would ordinarily appear in a Sub-overseer's imprest account, would (under Public Works Department Code, Volume II, Chapter I, paragraph 103) be usually charged off at once to a final sub-head, and it is claimed that the Sub-divisional officer could, as a rule, make a fairly accurate distribution, but that even if the allocation were not quite accurate, it would be unnecessary to insist on readjustment, when the amounts involved were small.

III. It is urged that retrenchments from imprest accounts should only be made in extreme cases, and that, when the necessity for retrenchment becomes frequent, it would be better to dispense with the Sub-overseer's services.

IV. It is obviously necessary that the amount of a disburser's imprest should depend on the payments to be made, but the Government of India do not consider that any alteration is required in the limit of Rs. 1,000 laid down in Public Works Department Code, Volume II, Chapter I, paragraph 63. Recoupments should be so timed that there shall be no danger of an imprest being exhausted before the date on which it can be recouped, and the intervals between recoupments should vary according to circumstances and localities, being reduced to a week or even shorter periods, where necessary.

V. As regards the matter of vouchers, I am to observe that under Public Works Department Code, Volume II, Chapter III, paragraphs 53 and 59, a certain discretion is already allowed to Examiners of Public Works Accounts in the matter of accepting imperfect vouchers, and it would seem therefore only necessary to invite attention to these orders and to state that, when the defects in a voucher are serious and a proper one cannot be obtained, the certificate prescribed in Public Works Department Code, Volume II, Chapter I, paragraph 176, should be submitted.

4. Before passing any orders on the questions referred to above, the Government of India would be glad to be favoured with any remarks or suggestions that may appear to you to be suitable as to the best way of removing the difficulties brought to notice.

ORDER—No. 2370 W., dated 17th August 1896.

Communicated to Superintending Engineers and the Examiner of Public Works Accounts for early remarks,

(True Extract.)

Under Secretary to Government.

To Superintending Engineers.
 „ the Consulting Architect to Government.
 „ the Examiner, Public Works Accounts.

GOVERNMENT OF INDIA.
 PUBLIC WORKS DEPARTMENT.

ACCOUNT
 GENERAL.

To

THE SECRETARIES TO THE GOVERNMENT OF MADRAS, BOMBAY, BENGAL,
 NORTH-WESTERN PROVINCES AND OUDH, AND THE PUNJAB.
 THE CHIEF COMMISSIONERS, CENTRAL PROVINCES, BURMA, ASSAM, AND COORG.
 THE RESIDENT, HYDERABAD.
 THE AGENTS TO THE GOVERNOR GENERAL, CENTRAL INDIA, RAJPUTANA,
 AND BALUCHISTAN.
 THE SUPERINTENDENT OF PORT BLAIR.

Simla, the 31st July 1896.

SIR,

It has been represented that, under the rules affecting a Sub-overseer's work and accounts, as generally interpreted, certain difficulties are found to arise. These are specified below:—

- I. A sufficient number of mates is not allowed. This may result in the mates still being employed, and in their pay being converted into terms of daily labour.
 - II. Petty stores are frequently purchased for a number of works, whereas the system of accounts requires that the stores for each work should be charged off separately.
Public Works Department Code, Volume II, Chapter I, paragraph 103.
 - III. Retrenchments from amounts charged in imprest accounts for work done or stores supplied, are, at times, made in the sub-divisional office.
 - IV. Imprests are, at times, insufficient to meet outlay on works in hand, and delay occurs in their recoupment.
 - V. Vouchers are returned by Audit Office for petty corrections, which may require the signature of persons who have left the locality.
 - VI. Works cannot, in certain cases, be carried on without permitting Sub-overseers to make petty advances.
2. The case of petty advances has already been disposed of by the issue of Standing Order No. 125 of the 21st March last, which permits the deputation of authority to Sub-overseers to grant advances up to a limit of Rs. 50.
Public Works Department Code, Volume I, Chapter VIII, paragraph 33.
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III. It is urged that retrenchments from imprest accounts should only be made in extreme cases, and that, when the necessity for retrenchment becomes frequent, it would be better to dispense with the Sub-overseer's services.

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4. Before passing any orders on the questions referred to above, the Government of India would be glad to be favoured with any remarks or suggestions that may appear to you to be suitable as to the best way of removing the difficulties brought to notice.

I have the honour to be,

SIR,

Your most obedient Servant,

M. B. S. S. S. Colonel R. C.

Secretary to the Govt. of India.

To,

*The Secretary to the Government of
Madras.
Public Works Department*

(with 3 spare copies)

P. W. DEPARTMENT.

DISPOSAL.

7260

B.C.

Aug 11. 896

No.

dated

No. 2370 R. d/17 August 1896

A
Sect

From

The Govt. of India.

No. 80 A.G.

ENCLOS.

Dated 31.7.96

Received

Communicated
to Supty. Inqrs. and the
Rev. P.W. Accounts for
early remarks
and remarks.

SUBJECT.

Sub. overseer's work and

14/8/96

accounts: Requesting to be

favoured with suggestions

for the removal of difficulties

found to arise under the

rules affecting a —

Copy
15.8.96

Supty. Inqrs.

C.A. to Govt.

Rev. P.W. Accts.

For S. 324 1/8/8