

- (1) பக்கங்களின் எண்ணிக்கை 10
 (2) புதுக்கித் திருப்பிய நாள் 3/90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் long

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D குறை

37

அரசாணை எண். மு. கோப்புத் தாள் எண்.	3457	அச்சகம் பலவகை
நாள் : 5-12-1889	198	X

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

5 sheets

[Signature]

ஆவண அ-1-18,008-15-6-87.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Proceedings of the Government of India, Public Works Department (Account—General), dated Simla, 29th October 1889, Circular No. 24 Public Works.

Preparation of Estimates.

Read—the following extracts from the report by the Committee on Public Works Accounts :—

367. *Subjects of inquiry.*—Opinions were invited whether there was any work done in the preparation of estimates for original works and repairs respectively, which could be dispensed with, without restricting the efficient control of the Superintending Engineer or higher authority; and also whether details were in every case required in an estimate; whether there might not be a limit of, say, Rs. 200 up to which details might be dispensed with by the sanctioning authority at his discretion.

368. *Use of measurement registers.*—Inquiries were made how far details were required in estimates when measurement registers ought to be available for reference (*vide* para. 76, chap. VII, vol. I of code).

369. *Mileage rates.*—It has been suggested that in cases like repairs of canals and unmetalled roads, a simple mileage rate, based on actual experience, might efficiently take the place of elaborate estimates showing quantities of the various classes of work.

370. *Original works.*—The general opinion appears to be that, with regard to original works, no diminution of the full detail now required in the preparation of the estimate is desirable. In order to ascertain what a work, however small, is likely to cost, it is usually necessary to make some calculations, and it is no great trouble to enter these in the body of the estimate. It is feared that the general acceptance of lump sum estimates for petty works might lead to loss to the State; but it is thought that, if for any special reason it were difficult in any case to furnish details of an estimate under Rs. 200, these might be done without. The quotation of a plinth area rate for buildings of a particular class in one locality will often save detailed estimating for small works.

371. *Repairs and manufactures.*—As regards estimates for repairs, the opinion generally held is that there is room for reduction of work. This is thought to be the case also with respect to estimates of the cost of manufacturing operations. It is thought that the inclusion or omission of details of the items of cost making up the debit to a brickfield or a lime kiln should be left optional with the Superintending Engineer (*vide* para. 236 above); and that in the case of periodical repairs measurement registers should be referred to.

372. *Abstracts of estimates.*—The Committee, however, thinks that in many cases a considerable amount of future work in accounting can be saved by attention to the preparation of the abstracts of estimates, *e.g.*, by the grouping together of several classes of similar kinds of work into one sub-head, under which they naturally fall, and striking a general rate for the total quantity of work. In a building, for instance, there may be several classes of doors and windows estimated for at different rates, which under the present system are accounted for separately by sub-heads. The Committee thinks that in such a case the details by which the total cost is arrived at should be entered in the body of the estimate; but that all that is necessary in the abstract is to enter under one sub-head the total cost of one kind of work estimated for at the resulting rate.

373. *Grouping of works or sub-heads.*—It may happen that several works are being built either close to each other or along a line of canal or road. It may often not be easy to keep the issues of materials and other charges separate. In such a case it is argued that it would be well to frame the estimate for the classes of work in the whole group and treat the group as one work. Again, it may happen that it is desired to ascertain the cost of each of a group of works, but that there is no special object in finding out what the classes of work in any one cost. In this case the estimates might be framed by component works, instead of by kinds of work.

374. *Record of outlay.*—It has to be remembered that the Executive Engineer's record of the expenditure will, unless otherwise specially ordered, follow the estimate; the abstracts of the estimates should therefore be framed on consideration of the detail in which it is desired that the expenditure should be recorded.

375. *Abstracts not required by Examiner.*—The Examiner will not require the abstracts if his audit by sub-heads be abandoned.

377. The general opinion of officers consulted is, that the present system of preparing estimates divisionally is a good one, and should only be departed from under exceptional circumstances, such as the preparation of a large project for which the Executive Engineer in charge of a division has neither time nor establishment, or where special technical skill is required, as in architectural work. It is asserted that an officer preparing estimates in a central office would often be at fault for want of local knowledge, no matter in what detail data had been supplied to him.

378. No doubt cases have occurred where work has been delayed for want of detailed estimates, under circumstances fairly entitling the Executive Engineer to special assistance of some kind, but the Committee thinks that such circumstances should be left to Local Governments to deal with, and that no alteration of the general principles now followed is required.

Read—also Public Works Code, Volume I, Chapter VII.

Resolution.—The Government of India having considered the possibility of reducing the detail in which estimates are prepared, is of opinion that no change in the present procedure is advisable.

2. The preparation of an estimate in detail ensures that the responsible officer has given proper consideration to the requirements of the work, and is in possession of as much information as it is possible to obtain beforehand. The estimate also puts results on record for the guidance of a subordinate or successor, and for effective check over unauthorised outlay by a comparison of the work executed with the outlay incurred. One or more of these advantages would be lost by the introduction of such expedients as a plinth area rate, or amalgamation of sub-heads. The latter expedient would probably not save work, for if an estimate is to be of any value it must work from details to totals.

3. The Government of India accepts the conclusions arrived at in paragraphs 377 and 378 of the report, in regard to centralising the preparation of estimates.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh and the Punjab.
The Chief Commissioners, Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Resident at Mysore (for information).
The Agents to the Governor-General for Central India, Rajputana and Biluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Accountant-General, Public Works Department.
The Director-General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Central Division (for information).
The Comptroller-General (for information).
The Director-General of Telegraphs (for information).

(Signed) R. C. B. PEMBERTON, Colonel, R.E.,
Secretary to the Govt. of India.

To the Secretary to the Government of Madras,
Public Works Department.

ORDER—dated 5th December 1889, No. 3457 W., Public Works.

Communicated to officers of the Public Works Department.

(True Extract.)

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

To the Chief Engineer for Irrigation.
„ Consulting Engineer for Railways.
„ Chief Engineer, Periyár Project.
To Superintending Engineers.
To the Consulting Architect to Government.
„ Examiner, Public Works Accounts.

Order. — Ordered,
that the foregoing be
communicated to Local
Governments and Ad-
ministrations, and the
officers noted in the
margin, for information
and guidance.

Exd. P. L. Pereira.
Spars Copies

GENERAL.
ACCOUNT.

Gobt. of {1889} Madras.

PUBLIC WORKS.

Dated December, 5th.

Recd.

Encl.

G.O., 5th Dec. 1889, No. 3457 W.

DECEMBER.

Preparation of Estimates

Resolution of the Government of India considering that no change in the present procedure for the — is advisable, communicated to officers of the Public Works Department.

Circular No. 24 Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Preparation of Estimates.

Simla, the 29th October 1889.

Read—

The following extracts from the Report by the Committee on Public Works Accounts.

367. *Subjects of enquiry.*—Opinions were invited whether there was any work done in the preparation of estimates for original works and repairs respectively, which could be dispensed with, without restricting the efficient control of the superintending engineer or higher authority; and also whether details were in every case required in an estimate; whether there might not be a limit of, say, Rs. 200 up to which details might be dispensed with by the sanctioning authority at his discretion.

368. *Use of measurement registers.*—Inquiries were made how far details were required in estimates when measurement registers ought to be available for reference (*vide* para. 76, chap. VII, vol. I of Code).

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370. *Original Works.*—The general opinion appears to be that, with regard to original works, no diminution of the full detail now required in the preparation of the estimate, is desirable. In order to ascertain what a work, however small, is likely to cost, it is usually necessary to make some calculations, and it is no great trouble to enter these in the body of the estimate. It is feared that the general acceptance of lump sum estimates for petty works, might lead to loss to the State; but it is thought that, if for any special reason it were difficult in any case to furnish details of an estimate under Rs. 200, these might be done without. The quotation of a plinth area rate for buildings of a particular class in one locality will often save detailed estimating for small works.

371. *Repairs and manufactures.*—As regards estimates for repairs, the opinion generally held is that there is room for reduction of work. This is thought to be the case also with respect to estimates of the cost of manufacturing operations. It is thought that the inclusion or omission of details of the items of cost making up the debit to a brickfield or a lime kiln should be left optional with the superintending engineer (*vide* para. 236 above); and that in the case of periodical repairs measurement registers should be referred to.

372. *Abstracts of estimates.*—The Committee, however, thinks that in many cases a considerable amount of future work in accounting can be saved by attention to the preparation of the abstracts of estimates, *e.g.*, by the grouping together of several classes of similar kinds of work into one sub-head, under which they naturally fall, and striking a general rate for the total quantity of work. In a building, for instance, there may be several classes of doors and windows estimated for at different rates, which under the present system are accounted for separately by sub-heads. The Committee thinks that in such a case the details by which the total cost is arrived at should be entered in the body of the estimate; but that all that is necessary in the abstract is to enter under one sub-head the total cost of one kind of work estimated for at the resulting rate.

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374. *Record of outlay.*—It has to be remembered that the executive engineer's record of the expenditure will, unless otherwise specially ordered, follow the estimate; the abstracts of the estimates should therefore be framed on consideration of the detail in which it is desired that the expenditure should be recorded.

375. *Abstracts not required by examiner.*—The examiner will not require the abstracts if his audit by sub-heads be abandoned.

377. The general opinion of officers consulted is, that the present system of preparing estimates divisionally is a good one, and should only be departed from under exceptional circumstances, such as the preparation of a large project for which the executive engineer in charge of a division has neither time nor establishment, or where special technical skill is required, as in architectural work. It is asserted that an officer preparing estimates in a central office would often be at fault for want of local knowledge, no matter in what detail data had been supplied to him.

378. No doubt cases have occurred where work has been delayed for want of detailed estimates, under circumstances fairly entitling the executive engineer to special assistance of some kind, but the Committee thinks that such circumstances should be left to local governments to deal with, and that no alteration of the general principles now followed is required.

Read also—

Public Works Code, Vol. I, Chapter VII.

RESOLUTION.—The Government of India having considered the possibility of reducing the detail in which estimates are prepared, is of opinion that no change in the present procedure is advisable.

2. The preparation of an estimate in detail ensures that the responsible officer has given proper consideration to the requirements of the work, and is in possession of as much information as it is possible to obtain beforehand. The estimate also puts results on record for the guidance of a subordinate or successor, and for effective check over unauthorised outlay by a comparison of the work executed with the outlay incurred. One or more of these advantages would be lost by the introduction of such expedients as a plinth area rate, or amalgamation of sub-heads. The latter expedient would probably not save work, for if an estimate is to be of any value it must work from details to totals.

3. The Government of India accepts the conclusions arrived at in paragraphs 377 and 378 of the Report, in regard to centralising the preparation of estimates.

ORDER.—Ordered, that the foregoing be communicated to Local Govern-

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Resident at Mysore (for information).
The Agents to the Governor General for Central India, Rajputana, and Biluchistan.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.
The Accountant-General, Public Works Department.
The Director-General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division (for information).
The Comptroller-General (for information).
The Director-General of Telegraphs (for information).

ments and Administrations, and the Officers noted in the margin, for information and guidance.

R. E. Secretary

Recd 2-12-89

Colonel, R.E.,
Secretary to the Govt. of India.

To

The Secy to the Govt. of Madras.

Spare copies will follow

3457

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1889

P. W. DEPARTMENT.

Current No. 11. 4. 89

From

The Govt of India
MW

ENCLOS.—

Ar No. 24. P.W.

Dated 29. 10. 89

Received 2. 12. 89

SUBJECT.

Passing resolution
on PW accounts Committee
report re- preparation
of Estimates

DISPOSAL.

Am
2

No. 3457

Dated 5. 12. 89
HCP
+ Gen

Communicated to
of the P.W. Dept.

Ch. S. for J.
C. S. for P.W.
Ch. S. P. Project
Genl. Secy
C. A. G. Secy
Gen. P.W. A.

3. 12. 89

17/12. 89

May

3457

3

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Recd 3. 12. 89
12. 11. 89

11487.

Govt. of Madras.

PUBLIC WORKS.

6/11/5

Dated

Recd.

Encl.

G.O. S. 1889 No. 3457W.

Preparation of Estimates

Resolution of the Govt
Considering that
no change of the
present procedure
for the — is advisable
Command to officers of the
P.W.D.

(5)

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5/12