

- (1) பக்கங்களின் எண்ணிக்கை 10
 (2) புதுக்கித் திருப்பிய நாள் 27 2 89
 (3) ஆதாரங்குறிப்பவர் கருக்கொப்பம் 10/0

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணித் துறை

அரசாணை எண்.	10 (W)	அச்சகம்
மு. கோப்புத் தாள் எண்.		பலவகை
நாள் :	6-1-1890	198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

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10/1

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Circular from the Government of India, Public Works Department (Account—General), dated Calcutta, 13th December 1889, No. 35, Public Works.

Liabilities.

Read—the following extract from the Report by the Committee on Public Works Accounts:—

SUBJECT No. V.

Liabilities.

203. The question whether it be necessary or not to record liabilities in the accounts of works; and, if so, to what extent, is one upon which there has been much discussion. The orders on the subject will be found in Code II, XIII, 69. We are not now concerned with the keeping of an account against grant of liabilities to be adjusted by transfer. That question is dealt with under subject No. IXA.

204. Liabilities are of various kinds—

- (1) Orders given to other divisions or departments which will not be met by a payment in the division.
- (2) Orders given to tradesmen, contractors, and others, which will be paid for in the division.
- (3) Work done but not measured up.
- (4) Materials supplied to stock but not paid for.
- (5) Materials supplied direct to works but not paid for.
- (6) Labor for a period on account of which no disbursement has been made.
- (7) Contract certificates passed but not paid.
- (8) Sums unpaid on contractors' certificates or on muster rolls, on which part payments have been made.

205. *What classes may be included in works' accounts.*—It has never been proposed to include, in the accounts of works, liabilities of classes 1, 2 and 3: they are too indefinite for entry in accounts. Liabilities of class 4 are now invariably taken into account; they are debited to stock by credit to purchases as a consequence of the entry of the materials in the receipt returns of stock. Sums falling under head (8), the Committee proposes, should be included in the works ledger (*vide* subject No. VI), under final sub-heads, the balance due being deducted on the right hand side, so as to make the net debit to the work or service correspond with the cash payment, which alone is charged off to grant.

206. It is with respect to liabilities of the classes mentioned under 5, 6 and 7 that there is any question.

207. *Use of works' accounts.*—A few officers think that they should be able to see from their account of each work for each month the exact rates at which they are working; others consider that rates should be separately taken out now and again as wanted. The information desired by the first of these classes of officers is not afforded to them by the present day books, but it should, theoretically, be obtainable from the present register of works.

208. *Accounts to be based on cash payments.*—The Committee, after carefully weighing the arguments advanced in the case, inclines to agree with the officers who think that accounts based on cash payments are sufficient for the control of works in progress. It is clear from para. 204 above that under no circumstances can the bulk of the liabilities be brought into the works' accounts. It will be observed that the Code order quoted expressly excludes work done which has not been measured and certified to. It is also the fact that, apart from unpaid items on partially paid documents, the introduction of liabilities complicates the accounts greatly.

209. *Rates to be worked out when required.*—There should be no necessity for taking out the working rate every month for each sub-head. The executive officer, when he commences operations, settles what labor and quantities of materials he can authorise and issue, and this is a sufficient guide for some time to come. It is remarkable that some of the strongest advocates of the full introduction of liabilities into the accounts are also the strongest advocates for giving up the record of outlay on works by sub-heads.

210. The officers in favor of excluding liabilities and of basing the accounts on cash payments consider that they can, from such accounts, get all the information regarding rates they require. When the works are completed the correct rates are, of course, available for fixing responsibility for divergence from the estimate and for future guidance in framing estimates.

211. The Committee therefore recommends that the works' accounts (the entries in the works ledger, *vide* subject No. VI) be, as a rule, based on cash payments only, and that no further account be taken of liabilities than to include wages unpaid on muster rolls partially paid, and amounts due to contractors on certificates on which some payment has been made.

212. *Watch over liabilities.*—The Committee is far from implying that officers should be in any way lax in connection with their liabilities: the opposite is the case. Under the arrangement proposed it will be more incumbent than ever upon executive officers to keep their measurements and payments closely up to date, and Superintending Engineers and Examiners should give this matter their special attention. The Committee has suggested that all important liabilities should be noted monthly on the works slip (*vide* appendix Y).

213. *Special cases.*—In special cases where it seems to the Superintending or Executive Engineer necessary, the Committee thinks particulars of liabilities on account of contractors' bills passed but not paid, muster rolls for labor due, but on which no payment has been made, and the value of materials, not from stock, delivered at the work but not paid for, should be entered in the works ledger. The amount of all these items should be deducted in the column of the works ledger headed arrears due, and care would have to be taken, when the liabilities were discharged, that the final sub-heads were not again debited. The payments of such liabilities would be entered in the arrears column.

Resolution—The Government of India accepts the recommendation of the Committee. Unless, as suggested in para. 13, a Superintending Engineer may, for special reasons, think it necessary to rule otherwise in any particular case, an Executive Engineer's accounts will, in future, exclude liabilities, but stock purchased on credit will, as at present, be at once brought to debit through the medium of the account of purchases, and accounts of works, when kept in detail by sub-heads, will exhibit, under the sub-heads, the unpaid portions of muster rolls partially paid, as well as amounts due to contractors on certificates on which part payment has been made.

2. The permission now granted to omit certain classes of liabilities from the accounts must not be held to imply that less attention need be paid to them. Executive Engineers are responsible for keeping a strict watch over them and for reducing them, as far as possible, by means of prompt measurements and payments. The Committee's recommendation that important liabilities should be brought to notice on the works slip is approved.

3. This Resolution is applicable to the Buildings and Roads, Irrigation, and Railway Construction Branches of the Department.

For information and guidance.

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 Agents to the Governor-General for Central India, Rajputana and Biluchistan.
The Accountant-General, Public Works Department.
The Director-General of Railways.

For information only.

The Resident at Mysore.
The Director-General of Telegraphs.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.
The Comptroller-General.

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

Ordered also that a copy be sent to the officers noted in the margin 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 6th January 1890, No. 10 W., Public Works.

Communicated to the officers of the Public Works Department for information and guidance.

(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.

Exd. A. D. Xavier.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of {1890} Madras.
PUBLIC WORKS.

Dated January, 6th.

Recd.

Encl.

G.O., 6th Jan. 1890, No. 10 W.

JANUARY.

Liabilities

Circular from the Government of India communicating instructions in regard to the omission of certain classes of — from the accounts, communicated to officers of the department.

Circular No. 35 Public Works.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Calcutta, the 13th December 1889.

Liabilities.

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

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T.W.C. No 12322

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RESOLUTION.—The Government of India accepts the recommendation of the Committee. Unless, as suggested in para. 13, a Superintending Engineer may, for special reasons, think it necessary to rule otherwise in any particular case, an Executive Engineer's accounts will, in future, exclude liabilities, but stock purchased on credit will, as at present, be at once brought to debit through the medium of the account of purchases, and accounts of works, when kept in detail by sub-heads, will exhibit, under the sub-heads, the unpaid portions of muster rolls partially paid, as well as amounts due to contractors on certificates on which part payment has been made.

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The Chief Commissioners, Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Sind.
The Accountant General, Public Works Department.
The Director General of Railways.

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The Resident at Mysore.
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The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Central Division.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Comptroller General.

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Ordered also, that a copy be sent to the Officers noted in the margin for information.

Colonel, R.E.,

Secretary to the Govt. of India.

Government of India Central Printing Office.—No. 959 P. W. D.—16-12-89.—1,722.

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To
The Secretary to the Government of Madras.
with 80 copies

1889.

P. W. DEPARTMENT.

Current No. 12322

From The Govt of India

80 12

ENCLOS.—

Cir. No. 35 P.W.

Dated 13.12.89

Received 26.12.89.

SUBJECT.

Liabilities. Resolution
on the P.W. accounts
Committee's report on
the subject of—

DISPOSAL.

No.

Dated

Genl
Recd

M. H. W. of 6. January
1890
Communicated to
the officers of the P.W.
the officers of the P.W.
for information and
guidance

Wm
26.12.89

27.12.89

Chief Engineer for India. ✓
Chief Engineer for P.W. ✓
Chief Engineer. Peripipe Projects
Suptg Engineers
Commr. of. Archt to Govt
Engr. P.W. Dept
Exr. P.W. U. ✓
21/1/89

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Gobt. of Madras.

PUBLIC WORKS.

06/1/78

G.O. 6 Jan 1898 No. 10 w

Liabilities.

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Comg instructions
in regard to the omission
of certain classes of—
from the accounts,
can? to officers of the
Dept.

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