

- (1) பக்கங்களின் எண்ணிக்கை 14
 (2) புதுக்கித் திருப்பிய நாள் 21-5-1989
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 629

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பெரியபாளையம்
குறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	<u>1432</u>	அச்சகம் பலவகை
நாள் :	<u>21-5-1890</u>	<u>13</u>

முது

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

1482

21st MAY 1890, No. 1432 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Resolution of the Government of India, Public Works Department (Account—General), dated Simla, 28th April 1890, No. 64 A.G.

Report of the Committee on Public Works Accounts.

Read—

Public Works Department Resolution No. 374-A. G., dated 22nd October 1888.
Letter No. 65, dated 18th July 1889, from the President, Public Works Accounts Committee.
Public Works Department letter No. 157-A. G., dated 5th August 1889.
Public Works Department endorsement No. 158-A. G., dated 5th August 1889, to Military Department.

Public Works Department Circular No. 6-P. W., dated 3rd October 1889.

"	"	7	"	3rd	"	"
"	"	8	"	3rd	"	"
"	"	9	"	9th	"	"
"	"	10	"	10th	"	"
"	"	11	"	15th	"	"
"	"	12	"	17th	"	"
"	"	13	"	22nd	"	"
"	"	14	"	23rd	"	"
"	"	15	"	23rd	"	"
"	"	16	"	23rd	"	"
"	"	17	"	23rd	"	"
"	"	18	"	23rd	"	"
"	"	19	"	23rd	"	"
"	"	20	"	23rd	"	"
"	"	21	"	23rd	"	"
"	"	22	"	26th	"	"
"	"	23	"	26th	"	"
"	"	24	"	29th	"	"
"	"	25	"	29th	"	"
"	"	28	"	13th November	"	"
"	"	29	"	14th	"	"
"	"	30	"	14th	"	"
"	"	32	"	18th	"	"
"	"	33	"	20th	"	"
"	"	34	"	4th December	"	"
"	"	35	"	13th	"	"
"	"	36	"	14th	"	"
"	"	37	"	16th	"	"
"	"	38	"	17th	"	"
"	"	41	"	19th	"	"
"	"	42	"	24th	"	"
"	"	43	"	24th	"	"
"	"	44	"	31st	"	"
"	"	1	"	7th January 1890.	"	"
"	"	2	"	7th	"	"
"	"	3	"	13th	"	"
"	"	4	"	17th	"	"
"	"	5	"	22nd	"	"
"	"	6	"	23rd	"	"
"	"	8	"	8th February	"	"
"	"	204-A. G., dated	5th December 1889.			
"	"	210	"	10th	"	"
"	"	219	"	21st	"	"

to the Accountant-General, Public Works Department.

Read also—

Public Works Department Resolution No. 180-A. G., dated 3rd October 1889, to the Government of the North-Western Provinces and Oudh.
Public Works Department letter No. 191-A. G., dated 24th October 1889, to the Secretary to the Government of the Punjab.
Military Department Resolution No. 508-M. W., dated 21st February 1890.
Letter No. 900-M. W., dated 17th April 1890.

Resolution—The attention of the Government of India had for some time been drawn to the question of reducing the amount of office work required from executive officers and thereby enabling them to devote a greater portion of their time to the practical duties of their profession, which lie to a great extent out of doors, and of throwing such accounts as could not be dispensed with into a shape that should be as far as possible simple and intelligible to the officers who had to render them. In order to carry out these objects, the Government of India, by resolution No. 374-A.G., dated the 22nd October 1888, deputed the following officers of the Public Works Department to constitute a Committee to enquire into the system of accounts in force in the Buildings and Roads and Irrigation Branches of the department.

President:

Mr. R. G. Macdonald, Deputy Accountant-General.

Members:

Lieutenant-Colonel E. Harvey, R.E., Executive Engineer, 1st Grade.
Mr. R. A. Corder, Executive Engineer, 1st Grade.

2. In the resolution quoted, instructions were issued for the guidance of the Committee, in accordance with which they held sittings and examined witnesses in various parts of the country. The conclusions arrived at were embodied in a report which was submitted to Government with the President's letter, No. 65, dated the 18th July 1889.

3. Summarising in the briefest manner the result of the Committee's deliberations as expressed in the report, it appears that it was found that there was a general consensus of opinion among the executive officers of the department that the accounts which they were required to submit were over-elaborated; that there were numerous cases in which, in system or in details, forms and procedure could be simplified and account work lessened, without the loss of any really useful check or valuable record and while maintaining that strict control over expenditure which is essential in the case of a large expending department like the Public Works; that a system of check and counter-check was carried out to an annoying extent; and that the Examiner's province had in certain cases been extended beyond the necessary requirements of account and audit.

4. In the circulars and letters quoted at the head of this resolution, action has been taken on most of the recommendations of the Committee: the decision in regard to a few others, which do not appear to require separate resolutions, will be found in para. 6 below.

5. The principal recommendations of the Committee which have been accepted by the Government of India are the following:—

- I. The abolition of audit by sub-heads and the giving of facilities to Superintending Engineers to watch outlay by sub-heads on works in progress—Circular No. 9 P.W. of 1889.
- II. The raising of the limit under which it is unnecessary to record outlay on works by sub-heads—Circular No. 10 P.W. of 1889.
- III. The limitation of certificates and signatures—Circulars Nos. 4 and 8-P.W. of 1890.
- IV. The substitution of a works abstract for the present forms of day-books, accepted for trial—Circular No. 41 P.W. of 1889.
- V. Simplification of the procedure in connection with applications for letters of credit—Circular No. 28 P.W. of 1889.

- VI. Simplification of the procedure and forms used in making payments—Circulars Nos. 37 and 16 P.W. of 1889, and 1 and 2-P.W. of 1890.
- VII. Introduction of a contractor's (or bill) book, accepted for trial—Letter No. 210-A.G., dated 10th December 1889.
- VIII. Simplification of forms and procedure with respect to daily labor, accepted for trial—Letter No. 204-A.G., dated 5th December 1889.
- IX. Improvements of procedure regarding measurements—Circular No. 23 P.W. of 1889.
- X. Latitude in dealing with errors in vouchers of payments—Circular No. 38 P.W. of 1889.
- XI. Reduction of the extent to which liabilities are required to be taken into the accounts of works—Circular No. 35 P.W. of 1889.
- XII. Simplification of accounts and procedure with respect to stock and stock-taking, partially accepted only—Circulars Nos. 43 and 29 P.W. of 1889.
- XIII. Simplification of the procedure with respect to materials at site—Circular No. 44 P.W. of 1889.
- XIV. Simplification of the returns of tools and plant—Circular No. 3 P.W. of 1890.
- XV. Simplification of the returns of road metal—Circular No. 42 P.W. of 1889.
- XVI. Substitution of one for two abstract books in the Divisional office and reduction in number and bulk of monthly returns to Examiner; ordered to be tried—Letter No. 219 A.G., dated 21st December 1889.
- XVII. Initiation of objections to be left to the Examiner—Circular No. 31 P.W. of 1889.
- XVIII. Simplification of the procedure with respect to suspense accounts—Circular No. 30 P.W. of 1889.
- XIX. Simplification of the procedure with reference to writes-back or refunds—Circular No. 32 P.W. of 1889.
- XX. Simplification of the procedure with respect to completion reports—Circular No. 17 P.W. of 1889.
- XXI. Simplification of the procedure on transfers of divisions—Circular No. 20 P.W. of 1889.
- XXII. Simplification of the procedure with respect to payments of salaries and travelling allowances and with respect to bills for these charges and for office expenses—Circular No. 5 P.W. of 1890.
- XXIII. Divisional accountant to have two years' practical experience before appointment—Circulars Nos. 14 P.W. of 1889 and 6 P.W. of 1890.
- XXIV. Payments at head-quarters, and general adjustments not involving action by Executive Engineers, to be made by Examiner—Circular No. 11 P.W. of 1889.
- XXV. Simplification of the procedure with regard to appropriations—Circular No. 19 P.W. of 1889.
- XXVI. Scrutiny of calls upon Executive Engineers for other than account purposes—Circular No. 7 P.W. of 1889.
- XXVII. Simplification of work in connection with the preparation of estimates—Circular No. 24 P.W. of 1889.
- XXVIII. Men to be specially trained in Engineering Colleges as draftsmen and estimators—Circular No. 25 P.W. of 1889.
- XXIX. Powers of Executive Engineers to be increased—Circular No. 13 P.W. of 1889.
- XXX. Definition of relation of Examiners to Local Governments and officers of the Executive Branch—Circular No. 36 P.W. of 1889.

6. The subjects upon which it has not been thought necessary to issue separate orders are these—

- I. Count of cash, &c., paras. 152—161 of the report.—The Government of India prefers to adhere to the existing procedure; it is, however, not necessary for the Executive Engineer or Accountant to sign the consolidated receipt.

- II. *Payments into treasury, paras. 162—167.*—In this case also the Government of India has decided to make no change in the present practice.
- III. *Rent roll, para. 292.*—It is not deemed expedient to relax the monthly watch over outstandings in the manner suggested.
- IV. *Workshops, paras. 357—366.*—A system of accounts for workshops of the Buildings and Roads and Irrigation Branches will be sketched in the next revision of Vols. I and II. of the Code.
- V. *Centralising account work, paras. 412—419.*—The views of the Committee are concurred in.
- VI. *Establishment records, paras. 422—425.*—The opinion of the Committee is noted.
- VII. *Travelling audit, paras. 434—443.*—The Government of India will await the termination of the trial now being given in Bombay to the system of travelling audit before passing any orders on this point.
- VIII. *Requisitions, paras. 446—453 and 294.*—The recommendations are approved and the necessary alterations will be effected.
- IX. *"Nil" form, para. 454.*—The suggestion of the Committee is approved. The Accountant-General will issue a form and detailed explanation of its use.
- X. *Forms in counterfoil, para. 460.*—The proposal is accepted, and the Accountant-General will be instructed to attend to it when preparing the working forms.
- XI. *Works establishment, para. 462.*—The Government of India has decided that existing orders should be maintained.
- XII. *Materials from old buildings, paras. 467—470.*—The Government of India agrees that any of the alternative procedures recommended by the Committee may be followed.

7. The cordial thanks of the Government of India are given to Mr. Macdonald, the President of the Committee, and to Colonel Harvey and Mr. Cordner, the officers associated with him, for the thorough and careful way in which they have handled the subject. In the course of their preliminary enquiries they travelled over the whole of India and took a large quantity of evidence bearing on the different reforms suggested from various quarters. Their recommendations are characterized by prudence, by a desire to go no further in the direction of change than can be shown to be distinctly desirable, and by a complete mastery of the subject, and have been for the most part approved by the Government of India. On Mr. Macdonald has also fallen the greater part of the labor of dealing with the report and drawing up the orders and circulars giving effect to the decisions of the Government of India.

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 Baluchistan.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.
The Director-General of Telegraphs.
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.
The Comptroller-General.
R. G. Macdonald, Esq.
Lieutenant-Colonel E. Harvey, R.E.
R. A. Cordner, Esq., M.I.C.E.

Ordered also that a copy be forwarded to the Finance and Military Departments and that the resolution be published in the *Gazette of India*.
(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 21st May 1890, No. 1432 W., Public Works.

Communicated to officers of the Public Works Department for information.
2. The resolution will be republished in the *Fort St. George Gazette*.

(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.
" Examiner, Public Works Accounts.
" Examiner, Railway Accounts.
" Superintendent, Government Press.

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

Exd. A. Aubert.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of {1890} Madras.
PUBLIC WORKS.

Dated May, 21st.

Recd.

Encl.

G.O., 21st May 1890, No. 1432 W.

MAY.

Report of the Committee on
Public Works Accounts.

Resolution of the Government of India
accepting the recommendations of the Com-
mittee, communicated to officers of the
Public Works Department.

No. 64 A. G.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

Simla, the 28th April 1890.

Report of the Committee on Public Works Accounts.

READ—

Public Works Department Resolution No. 374-A. G., dated 22nd October 1888.
Letter No. 65, dated 18th July 1889, from the President, Public Works Accounts
Committee.

Public Works Department letter No. 157-A. G., dated 5th August 1889.
Public Works Department endorsement No. 158-A. G., dated 5th August 1889, to
Military Department.

Public Works Department Circular	No.	6-P. W., dated	3rd October 1889
"	7	"	3rd October 1889
"	8	"	3rd October 1889
"	9	"	9th October 1889
"	10	"	10th October 1889
"	11	"	15th October 1889
"	12	"	17th October 1889
"	13	"	22nd October 1889
"	14	"	23rd October 1889
"	15	"	23rd October 1889
"	16	"	23rd October 1889
"	17	"	23rd October 1889
"	18	"	23rd October 1889
"	19	"	23rd October 1889
"	20	"	23rd October 1889
"	21	"	23rd October 1889
"	22	"	26th October 1889
"	23	"	26th October 1889
"	24	"	29th October 1889
"	25	"	29th October 1889
"	28	"	13th November 1889
"	29	"	14th November 1889
"	30	"	14th November 1889
"	32	"	18th November 1889
"	33	"	20th November 1889
"	34	"	4th December 1889
"	35	"	13th December 1889
"	36	"	14th December 1889
"	37	"	16th December 1889
"	38	"	17th December 1889
"	41	"	19th December 1889
"	42	"	24th December 1889
"	43	"	24th December 1889
"	44	"	31st December 1889
"	1	"	7th January 1890
"	2	"	7th January 1890
"	3	"	13th January 1890
"	4	"	17th January 1890
"	5	"	22nd January 1890
"	6	"	23rd January 1890
"	8	"	8th February 1890
Public Works Department letter No. 204-A. G., dated	5th	December 1889	
"	210	"	10th December 1889
"	219	"	21st December 1889
to the Accountant General, Public Works Department.			

Read also—

Public Works Department Resolution No. 180-A. G., dated 3rd October 1889, to the
Government of the North-Western Provinces and Oudh.
Public Works Department letter No. 101-A. G., dated 24th October 1889, to the
Secretary to the Government of the Punjab.
Military Department Resolution No. 508-M. W., dated 21st February 1890.
Letter No. 900-M. W., dated 17th April 1890.

2

RESOLUTION.—The attention of the Government of India had for some time been drawn to the question of reducing the amount of office work required from executive officers, and thereby enabling them to devote a greater portion of their time to the practical duties of their profession, which lie to a great extent out of doors, and of throwing such accounts as could not be dispensed with, into a shape that should be as far as possible simple and intelligible to the officers who had to render them. In order to carry out these objects, the Government of India, by resolution No. 374-A. G., dated the 22nd October 1888, deputed the following officers of the Public Works Department to constitute a Committee to enquire into the system of accounts in force in the Buildings and Roads and Irrigation Branches of the Department.

President:

Mr. R. G. Macdonald, Deputy Accountant General.

Members:

Lieutenant-Colonel E. Harvey, R.E., Executive Engineer, 1st Grade.

Mr. R. A. Cordner, Executive Engineer, 1st Grade.

2. In the resolution quoted, instructions were issued for the guidance of the Committee, in accordance with which they held sittings and examined witnesses in various parts of the country. The conclusions arrived at were embodied in a report which was submitted to Government with the President's letter No. 65, dated the 18th July 1889.

3. Summarising in the briefest manner the result of the Committee's deliberations as expressed in the report, it appears that it was found that there was a general consensus of opinion among the executive officers of the Department that the accounts which they were required to submit were over-elaborated; that there were numerous cases in which, in system or in details, forms and procedure could be simplified and account work lessened, without the loss of any really useful check or valuable record and while maintaining that strict control over expenditure which is essential in the case of a large expending department like the Public Works; that a system of check and counter-check was carried out to an annoying extent; and that the Examiner's province had in certain cases been extended beyond the necessary requirements of account and audit.

4. In the circulars and letters quoted at the head of this resolution, action has been taken on most of the recommendations of the Committee: the decision in regard to a few others, which do not appear to require separate resolutions will be found in paragraph 6 below.

5. The principal recommendations of the Committee which have been accepted by the Government of India are the following:—

- I. The abolition of audit by sub-heads and the giving of facilities to Superintending Engineers to watch outlay by sub-heads on works in progress.—*Circular No. 9-P.W. of 1889.*
- II. The raising of the limit under which it is unnecessary to record outlay on works by sub-heads.—*Circular No. 10-P.W. of 1889.*
- III. The limitation of certificates and signatures.—*Circulars Nos. 4 and 8-P.W. of 1890.*
- IV. The substitution of a Works Abstract for the present forms of day books, accepted for trial.—*Circular No. 41-P.W. of 1889.*
- V. Simplification of the procedure in connection with Applications for Letters of Credit.—*Circular No. 28-P.W. of 1889.*
- VI. Simplification of the procedure and forms used in making Payments.—*Circulars Nos. 37 and 16-P.W. of 1889, and 1 and 2-P.W. of 1890.*
- VII. Introduction of a Contractor's (or Bill) book, accepted for trial.—*Letter No. 210-A.G., dated 10th December 1889.*
- VIII. Simplification of forms and procedure with respect to Daily Labour, accepted for trial.—*Letter No. 204-A.G., dated 5th December 1889.*

3

IX. Improvements of procedure regarding measurements.—(*Circular No. 23-P.W. of 1889.*)

X. Latitude in dealing with errors in vouchers of payments.—(*Circular No. 38-P.W. of 1889.*)

XI. Reduction of the extent to which liabilities are required to be taken into the accounts of works.—(*Circular No. 35-P.W. of 1889.*)

XII. Simplification of accounts and procedure with respect to Stock and Stock-taking, partially accepted only.—(*Circulars Nos. 43 and 29-P.W. of 1889.*)

XIII. Simplification of the procedure with respect to Materials at Site.—(*Circular No. 44-P.W. of 1889.*)

XIV. Simplification of the returns of Tools and Plant.—(*Circular No. 3-P.W. of 1890.*)

XV. Simplification of the returns of Road Metal.—(*Circular No. 42-P.W. of 1889.*)

XVI. Substitution of one for two Abstract Books in the Divisional Office and reduction in number and bulk of monthly returns to Examiner; ordered to be tried.—*Letter No. 219-A.G., dated 21st December 1889.*

XVII. Initiation of objections to be left to the Examiner.—(*Circular No. 34-P.W. of 1889.*)

XVIII. Simplification of the procedure with respect to Suspense Accounts.—(*Circular No. 30-P.W. of 1889.*)

XIX. Simplification of the procedure with reference to Writes-back or Refunds.—(*Circular No. 32-P.W. of 1889.*)

XX. Simplification of the procedure with respect to Completion Reports.—(*Circular No. 17-P.W. of 1889.*)

XXI. Simplification of the procedure on Transfers of Divisions.—(*Circular No. 20-P.W. of 1889.*)

XXII. Simplification of the procedure with respect to payments of Salaries and Travelling Allowances and with respect to bills for these charges, and for Office Expenses.—(*Circular No. 5-P.W. of 1890.*)

XXIII. Divisional Accountant to have two years' practical experience before appointment.—(*Circulars Nos. 14-P.W. of 1889 and 6-P.W. of 1890.*)

XXIV. Payments at head-quarters, and general adjustments not involving action by Executive Engineers, to be made by Examiner.—*Circular No. 11-P.W. of 1889.*

XXV. Simplification of the procedure with regard to Appropriations.—(*Circular No. 19-P.W. of 1889.*)

XXVI. Scrutiny of calls upon Executive Engineers for other than account purposes.—(*Circular No. 7-P.W. of 1889.*)

XXVII. Simplification of work in connection with the preparation of Estimates.—(*Circular No. 24-P.W. of 1889.*)

XXVIII. Men to be specially trained in Engineering Colleges as Draftsmen and Estimators.—(*Circular No. 25-P.W. of 1889.*)

XXIX. Powers of Executive Engineers to be increased.—(*Circular No. 13-P.W. of 1889.*)

XXX. Definition of relation of Examiners to Local Governments and Officers of the Executive Branch.—(*Circular No. 36-P.W. of 1889.*)

6. The subjects upon which it has not been thought necessary to issue separate orders are these—

I. Count of Cash, &c., paras. 152-161 of the report.—The Government of India prefers to adhere to the existing procedure; it is, however, not

P.N.C. No 4349

4

necessary for the Executive Engineer or Accountant to sign the consolidated receipt.

- II. *Payments into Treasury, paras. 162-167.*—In this case also the Government of India has decided to make no change in the present practice.
- III. *Rent roll, para. 292.*—It is not deemed expedient to relax the monthly watch over outstandings in the manner suggested.
- IV. *Workshops, paras. 357-366.*—A system of accounts for workshops of the Buildings and Roads and Irrigation Branches, will be sketched in the next revision of Vols. I and II of the Code.
- V. *Centralising account work, paras. 412-419.*—The views of the Committee are concurred in.
- VI. *Establishment records, paras. 422-425.*—The opinion of the Committee is noted.
- VII. *Travelling audit, paras. 434-443.*—The Government of India will await the termination of the trial now being given in Bombay to the system of travelling audit before passing any orders on this point.
- VIII. *Requisitions, paras. 446-453 and 294.*—The recommendations are approved and the necessary alterations will be effected.
- IX. *"Nil" form, para. 454.*—The suggestion of the Committee is approved. The Accountant General will issue a form and detailed explanation of its use.
- X. *Forms in counterfoil, para. 460.*—The proposal is accepted, and the Accountant General will be instructed to attend to it when preparing the working forms.
- XI. *Works establishment, para. 462.*—The Government of India has decided that existing orders should be maintained.
- XII. *Materials from old buildings, paras. 467-470.*—The Government of India agrees that any of the alternative procedures recommended by the Committee may be followed.

7. The cordial thanks of the Government of India are given to Mr. Macdonald, the President of the Committee, and to Colonel Harvey and Mr. Corder, the officers associated with him, for the thorough and careful way in which they have handled the subject. In the course of their preliminary enquiries they travelled over the whole of India and took a large quantity of evidence bearing on the different reforms suggested from various quarters. Their recommendations are characterized by prudence, by a desire to go no further in the direction of change than can be shown to be distinctly desirable, and by a complete mastery of the subject, and have been for the most part approved by the Government of India. On Mr. Macdonald has also fallen the greater part of the labour of dealing with the report and drawing up the orders and circulars giving effect to the decisions of the Government of India.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, Baroda, Avarn and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
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.
The Comptroller General.
R. G. Macdonald, Esq.
Lieutenant-Colonel F. Harvey, R.E.
R. A. Corder, Esq., M.I.C.E.

ORDER.—Ordered that the foregoing be communicated to the Local Governments and Administrations and Officers noted in the margin, for information.

Ordered also, that a copy be forwarded to the Finance and Military Departments, and that the resolution be published in the *Gazette of India*.

R. A. Corder

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

G. C. Press, Simla.—No. 1 P. W. D. A. G.—1890.—7,830.

The Secy. to the Govt. of Madras

P. W. D.

6
1432

P. W. DEPARTMENT.

Current No. 4349

From

The Govt of India - 8050

ENCLOS.—

No. 64. A.G.

Dated 28-4-90.

Received 9.5.90

SUBJECT.

Report of the Committee
on Public Works Accounts.3P genl.
Acct

DISPOSAL.

No. 1432

Dated

21st May 1890
18 May

Communicated to

Officers of the P. W. Dept
for information.2. The Resolution will be
published in the Govt
Gazette.

to Mr. S. for Govt

- Comm. Secy. Genl.

- Ch. S. P. Project

- Supr. Secy.

- Comm. Secy.

- Genl. Secy.

- Secy. P. W. Dept.

- Supr. Secy. P. W. Dept.

- Secy. P. W. Dept.

- Secy. P. W. Dept.

- Secy. P. W. Dept.

- Secy. P. W. Dept.

- Secy. P. W. Dept.

- Secy. P. W. Dept.

O.S. 87. V

H. M. C. W. 17.5.90

See Comm.

17.5.90 W

7

1432

4349.

Colt of 1890

PUBLIC WORKS

21st May 90 1432 W.

Report of the Committee
on Mr. Russell's

Resolution of the
Govt. amending the
Recommendations of the
Committee, cannot be passed
by the P. W. Dept.

~~1/15~~
1/15

20/15
23/5