

(1) பக்கங்களின் எண்ணிக்கை 18

(2) புதுக்கித் திருப்பிய நாள் 2/40

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

19/4

தமிழ்நாடு ஆவணக் காப்பகம்.

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தமிழ்நாடு அரசு

P. W. D. துறை

அரசாணை எண். _____
மு. கோப்புத் தாள் எண்.

411

அச்சகம்
பலவகை

நாள் :

14-2-1891

198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

9. Sheets

ஆவண, கா-1-18,006-15-6-87.

[Signature]

14TH FEBRUARY 1891, No. 411 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

Circular from the Government of India, Public Works Department (Account—General), dated Calcutta, 24th December 1889, No. 42 (Public Works).

Road metal.

Read—

Paras. 332—339 of the report by the committee on Public Works accounts.
SUBJECT No. XIII.

Road metal.

332. *Present system and forms.*—The forms now prescribed for record of transactions under the head of road metal are—

To be prepared in sub-divisional office.	{	Form 13 (Half-yearly register).
		" 19 (Corresponding to form 10 for stock, but in greater detail).
To be prepared (or kept) in divisional office.	{	" 43A (Corresponding to form 12 for stock).
		" 43B (Road metal rate book).
		" 42A (Half-yearly register).

333. *Objections.*—In actual practice the above arrangement is not followed. The road metal rate book (43B) shows the normal rate for each mile by details and contractors tender by lump rates, the fairness of which is tested by reference to 43B; details of rates in form 19 are, therefore, valueless, and, when filled in at all, are generally fictitious.

334. Again, as the contract for supply in each mile has been accepted by the Executive or the Superintending Engineer and is on record in the divisional office, it is necessary to repeat the names of contractors and the rates every month. Contractors are paid on form 14, so that the total quantity supplied by each is comparable with the total requirements of each mile entered in the estimate and contract.

335. Consequently, in actual practice, form 19 has been, as a rule, submitted with many columns not filled in; or, more commonly still, it has been ignored altogether, and 43A used as a sub-divisional, not as a divisional return. This is the natural procedure, for the expenditure of metal per mile could only be known in the

divisional office by collecting information from the day books for consolidation of metal and the accountant might easily make mistakes in doing so.

336. *Proposals*—The committee recommends, therefore, that this use of 43A be recognised and that every mile be shown every month, whether there were any transactions on it or not.

337. This latter procedure will obviate all necessity for using forms 13 and 42A for road metal. The balance for each mile shown on 43A would be entered in a divisional register monthly and 43A passed on to the Examiner.

338. Check by actual measurement would be provided for by an additional column in form 43A, stating the date on which check was made in any mile and the column of remarks would show the result when there was any discrepancy. These dates would also be noted in the divisional register of balances and the Executive Engineer could order a check measurement in any mile or make it himself whenever he pleased.

339. It would be obviously convenient to have form 43A lithographed or printed for each road.

43B is a useful record and should always be maintained, the data in it being altered when occasion arose.

Resolution—

The Government of India accepts the suggestions of the committee. The sub-divisional return will be in the form attached as annexure A, which is slightly modified from the present Public Works Department form No. 43 A and which may, at the discretion of local Governments, be separately printed or lithographed for each road, so as to show every mile in the manner recommended in para. 336 of the report.

2. For permanent record in the sub-divisional office these forms will be bound in a book; a copy on loose sheets will be submitted to the Executive Engineer, who will copy the closing entries into a divisional register in the form attached as annexure B and transmit the originals to the Examiner, by whom they will be audited and filed.

3. No half-yearly register or return will be required and the only other record necessary will be the rate book (Public Works Department form No. 43B).

For information and guidance.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Barma, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor-General, Central India, Rajputana and Baluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Accountant-General, Public Works Department.

For information only.

The Director-General of Railways.
The Director-General of Telegraphs.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Central Division.
The Comptroller-General.

Order—

Ordered that the foregoing be communicated to 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.

R. C. B. PEMBERTON, Colonel, R.E.,
Secy. to the Govt. of India.

ENCLOSURES.

ANNEXURE A.

LAHORE DIVISION—AMRITSAR SUB-DIVISION.

Road from Amritsar to Pathankot, length 67 miles.

Statement of receipts, issues and balances of road metal during January 1890.

Number of mile.	Balance on 1st January.	Received during month.	Total.	Expended during month.	Balance on 31st January.	Nature of metal.	ACTUAL CHECK BY MEASUREMENT.		Remarks.
							Date.	Results.	
1	6,700	2,400	10,100	2,000	8,100	Stone.	31st Jan.	8,000 ¹	¹ 100 c. ft. swept away by overflow of road side drain. ² The present check measurement was very carefully made; so it is presumed that the last was less accurate. The stacks have been more carefully made up.
2	10,000	1,000	11,000	..	11,000	Kunkur.	30th Jan.	12,200 ²	
3	13,000	Nil	13,000	..	13,000	Do.			
67									

NOTE.—When the check measurement differs from the book result, the former must invariably be brought forward as the balance in the next return, any investigation necessary about the discrepancy meanwhile proceeding.

ANNEXURE B.

Road from Amritsar to Pathankot, 67 miles.

Balances on the 1st of each month.

MILE.		JANUARY.		FEBRUARY.		And so on for other months.	Remarks.
No.	Nature of metal.	By sub-divisional record.	By check measurements.	By sub-divisional record.	By check measurements.		
1	Stone ..	6,700	..	8,100	8,000 ¹	..	¹ Sub-divisional explanation is: "100 c. ft. swept away by overflow of road-side drain;" not satisfactory; A. E. warned. ² Explanation that the recent measurement was more accurate than its predecessor is accepted.
2	Kunkur.	10,000	..	11,000	12,200 ²	..	
3	Do. ..	13,000	..	13,000			

Circular from the Government of India, Public Works Department (Account-General), dated Calcutta, 29th January 1891, No. 1 (Public Works).

Discontinuance of the submission of monthly returns of road metal to the Examiner's office.

Read—Public Works Department Circular No. 9, dated the 9th October 1889.

Memorandum No. 1140 G., dated the 30th December 1890, from the Accountant-General, Public Works Department.

Resolution—

In the memorandum read in the preamble, the Accountant-General, Public Works Department, represents that, in consequence of the orders issued in Public Works

Department Circular No. 9 of the 9th October 1889, directing the abolition of work vouchers and the discontinuance of audit by sub-heads, no really useful check can be exercised over the monthly returns of road metal, which in accordance with para. 2 of Public Works Department Circular No. 42 of the 24th December 1889 are now submitted to the Audit office.

2. The Government of India recognises that, under existing arrangements, the audit of road metal returns in the Examiner's office must necessarily be of an imperfect nature and is pleased to decide that the submission of such returns for audit shall be discontinued.

3. Examiners of Public Works Accounts will in future be required to make a test-audit of the monthly receipts and issues of road metal during the course of their periodical inspections of the accounts of Executive Engineers' offices.

4. The monthly sub-divisional statements of receipts, issues and balances of road metal prescribed in Public Works Department Circular No. 42 of the 24th December 1889 will be submitted as hitherto to the Executive Engineer's office, where they should be recorded in future and produced on the occasion of the Examiner's periodical inspections.

Order—

For information and guidance.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India, Rajputana and Baluchistan.
The Accountant-General, Public Works Department.

For information.

The Director-General of Railways.
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.

Ordered that the foregoing be communicated to the local Governments, Administrations and officers noted on the margin for information and guidance.

Ordered, also, that a copy be forwarded to the other officers noted on the margin for information.

(Signed) J. G. FORBES, Colonel, R.E.,
Secy. to the Govt. of India.

ORDER—dated 14th February 1891, No. 411 W., Public Works.

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

(True Extract.)

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

To Superintending Engineers.
To the Consulting Architect to Government.
" Superintendent of Works, Periyar Project.
" Examiner, Public Works Accounts.
" Chief Engineer for Irrigation, for information.

Exd. A. D. Xavier.
Spare Copies

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GENERAL
ACCOUNT.

Gobt. of {1891} Madras.
PUBLIC WORKS.

Dated February, 14th.

Recd.

Encl.

G.O., 14th Feb. 1891, No. 411 W.

FEBRUARY.

Monthly Returns of Road Metal

Resolution of the Government of India regarding the discontinuance of the submission of — to the Examiner's office for audit, communicated to officers of the Public Works Department for information and guidance.

Circular No. 42 Public Works.

GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT

ACCOUNT.

General.

Calcutta, the 24th December 1889.

Road Metal.

Read—

Paras. 332—339 of the Report by the Committee on Public Works Accounts.

SUBJECT NO. XIII.

Road Metal.

332. *Present system and forms.*—The forms now prescribed for record of transactions under the head of road metal are—

To be prepared in sub-divisional office	{	Form 18. Half-yearly register.
		19 (Corresponding to form 10 for stock, but in greater detail).
To be prepared (or kept) in divisional office.	{	43A (Corresponding to form 12 for stock.)
		43B Road metal rate book.
		42A Half-yearly register.

333. *Objections.*—In actual practice the above arrangement is not followed. The road metal rate book (43B) shows the normal rate for each mile by details, and contractors tender by lump rates, the fairness of which is tested by reference to 43B; details of rates in form 19 are therefore valueless, and when filled in at all, are generally fictitious.

334. Again, as the contract for supply in each mile has been accepted by the executive or the superintending engineer, and is on record in the divisional office, it is necessary to repeat the names of contractors and the rates every month. Contractors are paid on form 14, so that the total quantity supplied by each is comparable with the total requirements of each mile entered in the estimate and contract.

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336. *Proposals.*—The Committee recommends, therefore, that this use of 43A be recognised, and that every mile be shown every month, whether there were any transactions on it or not.

337. This latter procedure will obviate all necessity for using forms 18 and 42A for road metal. The balance for each mile shown on 43A would be entered in a divisional register monthly, and 43A passed on to the examiner.

338. Check by actual measurement would be provided for by an additional column in form 43A stating the date on which check was made in any mile, and the column of remarks would show the result when there was any discrepancy. These dates would also be noted in the divisional register of balances, and the executive engineer could order a check measurement in any mile or make it himself, whenever he pleased.

339. It would be obviously convenient to have form 43A lithographed or printed for each road.

43B is a useful record, and should always be maintained, the data in it being altered, when occasion arose.

RESOLUTION.—The Government of India accepts the suggestions of the Committee. The sub-divisional return will be in the form attached as annexe A, which is slightly modified from the present Public Works Department form No. 43 A, and which may, at the discretion of Local Governments, be separately printed or lithographed for each road, so as to show every mile in the manner recommended in para. 336 of the report.

2. For permanent record in the sub-divisional office these forms will be bound in a book; a copy on loose sheets will be submitted to the executive engineer, who will copy the closing entries into a divisional register in the form attached as annexure B, and transmit the originals to the examiner, by whom they will be audited and filed.

3. No half-yearly register or return will be required, and the only other record necessary will be the rate book, Public Works Department form No. 43 B.

For information and guidance.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh and the Punjab,
The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg,
The Resident at Hyderabad,
The Agents to the Governor General, Central India, Rajputana, and Baluchistan,
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands,
The Accountant General, Public Works Department.

For information only.

The Director General of Railways,
The Director General of Telegraphs,
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Central Division,
The Comptroller General.

ORDER.—Ordered, that the foregoing be communicated to 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.

R. C. B. PEMBERTON, Colonel, R.E.,

Secretary to the Govt. of India.

Enclosure to Circular No. 42 Public Works of 1889.

(ANNEXURE A.)

Lahore Division.

Amritsar Sub-Division.

Road from Amritsar to Pathankot.—Length 67 miles.

Statement of Receipts, Issues and Balances of Road Metal, during January 1890.

No. of mile.	Balance on 1st January.	Received during month.	Total.	Expended during month.	Balance on 31st January.	Nature of Metal.	ACTUAL CHECK BY MEASUREMENT.		REMARKS.
							Date.	Result.	
1	6,700	3,400	10,100	2,000	8,100	Stone	31st Jan.	8,000(?)	(1) 100 c. ft. swept away by overflow of road-side drain.
2	10,000	1,000	11,000	...	11,000	Kunkur	...	...	
3	13,000	Nil	13,000	...	13,000	do.	30th Jan.	13,200(?)	(2) The present check measurement was very carefully made; so it is presumed that the last was less accurate. The stacks have been more carefully made up.
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NOTE.—When the check measurement differs from the book result, the former must invariably be brought forward as the balance in the next return, any investigation necessary about the discrepancy meanwhile proceeding.

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Enclosure to Circular No. 42 Public Works of 1889.

[ANNEXURE B.]

Road from Amritsar to Pathankot—67 miles.

Balances on the 1st of each month.

MILE.		JANUARY.		FEBRUARY.		And so on for other months.	REMARKS.
No.	Nature of metal.	By sub-divisional record.	By check measurements.	By sub-divisional record.	By check measurements.		
1	Stone .	6,700	...	8,100	8,000 ⁽¹⁾		(1) Sub-divisional explanation is: "100 c. ft. swept away by overflow of road-side drain" Not satisfactory; A. E. warned.
2	Kunkur .	10,000	...	11,000	...		
3	" .	13,000	...	13,000	13,200 ⁽²⁾		(2) Explanation that the recent measurement was more accurate than its predecessor, is accepted.
	*	*	*	*	*	*	

General Distribution.]

Circular No. 1 Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Calcutta, the 29th January 1891.

Discontinuance of the submission of monthly returns of road metal to the Examiner's Office.

Read—

Public Works Department Circular No. 9, dated the 9th October 1889.

Public Works Department Circular No. 42, dated the 24th December 1889.

Memorandum No. 1140 G., dated the 30th December 1890, from the Accountant General, Public Works Department.

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2. The Government of India recognises that under existing arrangements the audit of road metal returns in the Examiner's Office must necessarily be of an imperfect nature, and is pleased to decide that the submission of such returns for audit shall be discontinued.

3. Examiners of Public Works Accounts will in future be required to make a test-audit of the monthly receipts and issues of road metal during the course of their periodical inspections of the accounts of Executive Engineers' Offices.

4. The monthly sub-divisional statements of receipts, issues and balances of road metal prescribed in Public Works Department Circular No. 42 of the 24th December 1889, will be submitted as hitherto to the Executive Engineer's Office, where they should be recorded in future and produced on the occasion of the Examiner's periodical inspections.

For information and guidance.

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The Chief Commissioners of the Central Provinces, Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Accountant General, P. W. Dept.

For information.

The Director General of Railways.
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.

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Ordered also, that a copy be forwarded to the other Officers noted on the margin, for information.

Colonel, R.E.,

Secy. to the Govt. of India.

PWC 8: 1439

24.10.89-30094
Mr. Davidson Report

R/10-2-91

11/1/89
PUBLIC WORKS DEPARTMENT

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

from the Engr. & Surveyor No 42 P.W. 8 24.12.89-
" " " " " 1 P.W. 8 29.1.91.

13/1/91
Communicated
to officers of the P.W. Dept
for information and
guidance.

12.2.91

S. 12-

To Superintd. ✓
Ch. Engr. ✓
S. & S. P. Project ✓
Engr. P. Project ✓
Ch. S. for Engr. or
information ✓

24/3/91

Cm

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Govt. of Madras.

PUBLIC WORKS.

Date

16/12

Recd.

Encl.

G.O. 14th July 91 No. 4111W.

Monthly Returns of
Road Metals.

Resolution of the
Govt of India
^{regarding the}
~~deciding to~~ disallow
the submission
of — for audit
to officers of
the P.W. Dept for
information & guidance.

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exp 14/12/91
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