

- (1) பக்கங்களின் எண்ணிக்கை 12
 (2) புதுக்கித் திருப்பிய நாள் 9/9
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் [Signature]

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

(55)

அரசாணை எண். மு. கோப்புத் தாள் எண்.	<u>2515</u>	அச்சகம் பலவகை
நாள் : <u>9-9-1882</u> 198.		

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

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[Signature]

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 1st September 1892, No. 148 A.

[Grouping of sub-heads under Rs. 500.]

In G.O., No. 268 W., dated 21st January 1892, Government was pleased to order that, except in certain specified cases, the cost of works not exceeding Rs. 500 should not be detailed by sub-heads, and the saving of work in divisional offices consequent on this has been considerable.

2. I now venture to propose reduction of labour in those offices in recording outlay on works which are accounted for by sub-heads. The Government of India rule on this point is that "no sub-head under Rs. 500 need be separately detailed in the register of works" (Public Works Department Code, volume II, chapter XIII, para. 60); and, in illustration of the extent of the saving of clerical work that would result from the adoption of this rule in the Madras Presidency, I would instance the following (out of many) cases that came under my notice while inspecting the accounts of the Nellore division last week:—

(i) *Improving Murripalli Madugu tank.*—At present 27 "quantity" and 27 "amount" columns are used, making a total of 54 columns, but as there are only 9 sub-heads over Rs. 500 each, 18 columns would suffice for them plus 1 for sub-heads not over Rs. 500, which would all be grouped together, saving 35 columns.

(ii) *Tirrimarla tank improvements.*—Forty-six columns used, but for only 4 sub-heads over Rs. 500 only 8 columns necessary, plus 1 for grouped sub-heads, saving 37 columns.

(iii) *Bramanakraka Tank Improvements.*—Thirty-six columns used, but for 3 sub-heads over Rs. 500 only 6 columns required, plus 1 column for grouped sub-heads, saving 29 columns.

(iv) *Guddalore Tank Restoring.*—Fifty columns used, but for 7 sub-heads over Rs. 500, only 14 columns necessary plus 1 column for grouped sub-heads, saving 35 columns.

(v) *Pennér River Embankment, &c.*—Thirty columns used, but for 5 sub-heads over Rs. 500 only 10 columns necessary, plus 1 column for grouped sub-heads, saving 19 columns.

3. To these I may add the following instances from the registers of works in the Consulting Architect's division:—

(i) *Constructing Hygiene Laboratory, Medical College.*—One hundred and eighty-two sub-heads used, but for 10 sub-heads over Rs. 500 only 20 columns necessary, plus 1 column for grouped sub-heads, saving 161 columns.

(ii) *Improvements to Resident Surgeon's quarters, General Hospital.*—Two hundred and thirty-six sub-heads used, but for 6 sub-heads over Rs. 500 only 12 columns necessary, plus 1 column for grouped sub-heads, saving 223 columns.

(iii) *Constructing third story for native gentlemen, &c., at General Hospital.*—One hundred and forty-four sub-heads used, but for 23 sub-heads over Rs. 500 only 46 columns necessary, plus 1 column for grouped sub-heads, saving 97 columns.

4. On these eight works alone, though instances could easily be multiplied, 636 columns may be dispensed with in the registers of works and a further 636 columns in the work abstracts without the sacrifice of any check over outlay under specific sub-heads; for, if it were ever necessary to strike a rate under any of these unimportant sub-heads (dozens of which are under Rs. 50 each), it could always be done on the progress recorded in measurement books.

5. I have already brought to the notice of Government that divisional offices are over-burdened with work, and that in consequence important work is often delayed, if not left undone, and accounts are rendered late and in an unsatisfactory state. It is, therefore, my earnest desire to afford all possible relief to those offices, provided it can be given, as in this case, without surrender of any advantage from either an executive or an accounts point of view. I may add that full advantage was taken in the Central Provinces of the permission allowed in the Government of India rule quoted in para. 2, and that the system of grouping sub-heads not exceeding Rs. 500 each was found to work admirably.

6. In addition to the relief that will be afforded to the accounts staff in divisional offices by adoption of the rule in this Presidency, the following minor advantages will be secured:—

(i) economy in use of forms, in that one page of the register will suffice for a work against from 3 to 25 pages now used.

(ii) facility to the Executive Engineer in scrutinizing the registers of works from month to month; at present outlay on important sub-heads of a work is "sandwiched" between trifling sub-heads and is thus likely to escape notice, whereas under the proposed procedure every sub-head exceeding Rs. 500 would stand out clearly and invite scrutiny.

(iii) Saving of time to the Executive Engineer in making the above scrutiny, in that he will have the registers in a compact form and be spared the trouble of turning over scores of pages.

7. On every ground, therefore, I most strongly recommend that early effect be given to the rule under notice.

Note by the Chief Engineer, Public Works Department.

I entirely concur in the above remarks.

(Signed) J. PENNYCUICK, Colonel, R.E.,
Chief Engineer, P.W.D.

5th September 1892.

ORDER—dated 9th September 1892, No. 2515 W., Public Works.

The proposals of the Examiner are approved and sanctioned.

(True Extract.)

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

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

Exd. S. J. Pereira.
Spare Copies

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GENERAL.
ACCOUNT.

Govt. of {1892} Madras.
PUBLIC WORKS.

Dated September, 9th.

Recd.

Encl.

G.O., 9th Sept. 1892, No. 2515 W.

SEPTEMBER.

Register of Works

Certain proposals of the Examiner, Public Works Accounts, regarding the system of grouping sub-heads under Rs. 500 each in the —, approved and sanctioned.

KEEP-WITH

CURRENT No.

GOVT.
OF MADRAS.

1892.

{ P. W.
DEPT.

dated

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EXAMINER, P. W. ACCOUNTS.

Madras, / September 1892.

OFFICE NOTE No. 148A

Grouping of sub-heads under Rs. 500.

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At present 27 "quantity" and 27 "amount" columns are used, making a total of 54 columns; but as there are only 9 sub-heads over Rs.500 each, 18 columns would suffice for them, plus 1 for sub-heads not over Rs.500, which would all be grouped together. Saving 35 columns.

ii. Tirrimarla Tank Improvements. 46

columns used; but for only 4 sub-heads over Rs.500, only 8 columns necessary; plus 1 for grouped sub-heads. Saving 37 columns.

iii. Bramanakraka Tank Improvements.

36 columns used; but for 3 sub-heads over Rs.500, only 6 columns required; plus 1 column for grouped sub-heads. Saving 29 columns.

iv. Guddalore Tank Restoring.

50 columns used; but for 7 sub-heads over Rs.500, only 14 columns necessary; plus 1 column for grouped sub-heads. Saving 35 columns.

v. Penner River Embankment, etc.

30 columns used; but for 5 sub-heads over Rs.500, only 10 columns necessary, plus 1 column for grouped sub-heads. Saving 19 columns.

3. To these I may add the following instances from the registers of works in the Consulting Architect's Division:

i. Constructing Hygiene Laboratory, Medical College.

182 sub-heads used; but for 10 sub-heads over Rs.500, only 20 columns necessary; plus 1 column for grouped sub-heads. Saving 161 columns.

ii. Improvements to Resident Surgeon's quarters, General Hospital.

236 sub-heads used; but for 6 sub-heads over Rs.500, only 12 columns necessary; plus 1 column for grouped sub-heads. Saving 223 columns.

iii. Constructing 3rd. story for native gentlemen etc. at General Hospital.

144 sub-heads used; but for 23 sub-heads over Rs.500, only 46 columns necessary; plus 1 column for grouped sub-heads. Saving 97 columns.

4. On these 8 works alone - though instances could easily be multiplied - 636 columns may be dispensed with in the registers of works, & a further 636 columns in the work abstracts, without the sacrifice of any check over outlay under specific sub-heads; for if it were ever necessary to strike a rate under any of these unimportant sub-heads (dozens of which are under Rs.50 each) it could always be done on the progress recorded in measurement books.

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Recd. 2 September

The proposals
of the Examiner are
approved and sanctioned

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The Chief Engr. for Indus
Suptg. Engineers
C. A. to Govt.
Supt of Indus Project
Exams P.W. Accounts.

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Govt. of Madras.

PUBLIC WORKS.

1892

Dated

Recd.

Encl.

G.O. 9th September 1892 No. 2516 W.

Register of Works

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J.C. 9/9