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- (1) பக்கங்களின் எண்ணிக்கை 18
(2) புதுக்கித் திருப்பிய நாள் Oct-90
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

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Annexure A.

Accompaniment to P. W. D. Circular No. 11 P. W., dated 17th December 1891.

No. 588 D., dated 8th August 1890.

From—Colonel J. PENNYCUICK, R.E., Secy. to the Govt. of Madras, P. W. Dept.,
To—The Secretary to the Government of India, P. W. Dept.

In reply to your reminder No. ^{41 P. W.}₁, dated 26th July 1890, I am directed to state that the Public Works Accounts Committee's proposal to substitute a new form under the title of Works Ledger for the forms of Day-book at present in use, is under consideration in connection with other recommendations of the Committee.

2. I am at the same time to invite attention to the remarks of the Examiner, Public Works Accounts, in paras. 106 to 109 of his note forwarded with this office letter No. 444 W., dated 11th February 1890, and to state that a further report on the subject from that officer is under consideration.

No. ¹⁹⁰₂₄₅, dated 19th August 1890.

From—J. H. GLASS, Esq., C.E., C.I.E., Secy. to the Chief Commr., Central Provinces, P. W. Dept.,

To—The Secretary to the Government of India, P. W. Dept.

With reference to Government of India Circular No. 41 P. W., dated 19th December 1889, and subsequent reminder dated 25th ultimo, requesting to be furnished with a report on the working of the Works Abstract form for the record of outlay on works, I am desired to state that the Executive Engineers of the Jubbulpore, Nagpur and Hoshangabad Divisions, who have given the form a trial, intimate that it is a great improvement on the Day-books, is easily understood, and is thoroughly satisfactory in every respect. The adoption of it also materially reduces work.

I am to add that the Superintending Engineer concurs in these views.

No. 2487 S., dated 26th August 1890.

From—Lieut.-Col. G. F. L. MARSHALL, R.E., Secy. to the Agents to the Govt.-Genl. and Chief Commr., Rajputana and Central India, P. W. Dept.,

To—The Secretary to the Government of India, P. W. Dept.

With reference to Government of India, Public Works Department, Circular No. 41 P. W., dated the 19th December 1889, regarding adoption of a form of Works Abstract for the record of outlay on works, I am directed by the Agents to the Governor-General for Rajputana and Central India to submit herewith copies of letters noted in the

Letter No. 1371 of 12th August 1890, from the Executive Engineer, Ajmere Provincial Division, to the Superintending Engineer, Rajputana and Central India.

Letter No. 1788 of 16th August 1890, from the Executive Engineer, Indore Division, to the Superintending Engineer, Rajputana and Central India.

margin addressed by the Executive Engineers, Ajmere Provincial and Indore Divisions, to the Superintending Engineer, Rajputana and Central India, reporting the result of the trial that was given to the form in question in their respective divisions.

2. I am also to remark that the recommendations made by Executive Engineer, Indore Division, appear reasonable, and are therefore supported by the Agents to the Governor-General. The remarks of the Executive Engineer, Ajmere Provincial Division, however, appear to be based on misapprehension; as from the terms of the Government Circular above quoted, it appears that the Register of Works is to be retained and not done away with.

No. 1371, dated 12th August 1890.

From—The Executive Engineer, Ajmere Provincial Division,

To—The Superintending Engineer, Rajputana and Central India, Indore.

Adoption of a form of Works Abstract for the Record of Outlay on Works.

In reference to your letter No. 369 R., dated 1st February last, requesting me to give a trial to and report on the working of the Work Abstract, I have the honour to report I have given the new form a trial, and I am of opinion that the substitution of the Work Abstract in place of Day-book and Register of Works is most desirable for works under Rs. 5,000 for which expenditure by sub-heads is not shewn. In the case of works over Rs. 5,000 for which expenditure is shewn separately by sub-heads, the proposed Work Ledger (Appendix W) suggested by the Public Works Department Accounts Committee, I recommend to be introduced in place of Day-books and Register of Works.

I am of opinion that much clerical work will be reduced by the introduction of these two new forms (*viz.*, the Work Abstract and Work Ledger).

No. 1788, dated 16th August 1890.

From—The Executive Engineer, Indore Division,

To—The Superintending Engineer, Rajputana and Central India, Indore.

In reference to your No. 762 C. I., dated 8th instant, I have the honour to state that after a trial of four months with the Work Abstract form prescribed in Government of India Circular No. 41 P. W., dated 19th December 1889, I am of opinion that the form appears to be a very suitable one, and its introduction is therefore recommended.

The following modifications are also suggested:—

- (a) The total up to date may be dispensed with as the Register of Work will show this.
- (b) That the Work Abstract form be a monthly record only and not a continuous one.

No. 1113, dated 29th August 1890.

From—L. S. NEWMARCH, Esq., Secy. to the Chief Commr. of Coorg, P. W. Dept.,

To—The Secretary to the Government of India, P. W. Dept.

With reference to the Government of India, Public Works Department, Circular No. 41, dated the 19th December last, on the subject of a new form of Works Abstract, I am directed to state that the form in question has not been tried in Coorg, because the Chief Commissioner was of opinion that the trial of the form in an isolated division like Coorg would be productive of no good results.

No. 3372, dated 25th September 1890.

From—E. L. GRAMATZKI, Esq., Offg. Secy. to the Chief Commr. of Assam, P. W. Dept.,

To—The Secretary to the Government of India, P. W. Dept.

Proposals of the Public Works Committee—Works Abstract.

I am directed to acknowledge the receipt of Public Works Circular No. 41, dated the 19th December 1889, on the adoption of a form of Works Abstract for the record of outlay on works, and requesting that a trial may be given to the form recommended by the Committee under the title of Works Ledger, and a report on its working be furnished.

2. In reply, I am to state that this form has had a prolonged trial in the Naga Hills Division of this Province, and that the Executive Engineer reports that he does not anticipate any decided advantages from the introduction of the Works Abstract, particularly in the accounts connected with scattered works. I am to add that the form has not been tried on large concentrated works as there are none in this Province.

No. 326 G. A., dated 20th September 1890.

From—H. F. STOREY, Esq., Secy. to the Resident at Hyderabad, P. W. Dept.,

To—The Secretary to the Government of India, P. W. Dept.

In compliance with Government of India Circular No. 41 P. W., dated 19th December 1889, I am directed to forward copies of the reports on the working of the "Works Abstract" received from the Executive Engineers of the two divisions in which a trial of it has been given, and to say that although these officers do not recommend its introduction in its present form, the Superintending Engineer is of opinion that with slight modifications, as indicated in the reports, it will be an improvement on the "Day-book" if it may be used as set forth in para. 237 of the Report by the Committee on Public Works Accounts, that is, that it be filled up as far as possible by the Sub-Divisional Officer and completed in the Divisional Office, and after it is posted in the Register of Works kept in that office, it be returned to the Sub-Divisional Officer for record in his office; and no copy is kept in the Executive Engineer's Office; this will save clerical labour; otherwise if a copy is kept in the Divisional Office, there does not seem any necessity to keep up the Register of Works.

2. The objection raised by both the Executive Engineers to the unnecessary amount of clerical labour entailed by copying monthly into the Works Abstracts all the sub-heads of an estimate whether there are any transactions under that head or not, is due, the Superintending Engineer considers, to a misapprehension on their part, and that it is not required that this should be done when the abstract is kept on loose sheets, which, under the circumstances that he recommends their being used, would have to be done.

3. I am therefore to say that the Resident advocates the adoption of the "Works Abstract" with slight modifications.

No. 1727, dated 18th August 1890.

From—The Executive Engineer, South Berar Division,

To—The Superintending Engineer, Hyderabad, P. W. Dept.

In continuation of my No. 1684, dated 11th current, I have the honour to report as follows on the working of the "Works Abstract" form.

2. The only points of advantage in it when compared with the present Day-book (Form 7 C) in use in this division are—

- (a) Reduction of the number of formal signatures.
- (b) It collects in a more compact form the information now scattered over Parts I, II and III of the present Day-book, as regards progress of work, liabilities and actual cash, stock and adjustment charges.

3. On the other hand, the time and clerical labour entailed in copying the details of lengthy estimates and previous expenditure incurred against them is very considerable; and in many instances quite what would be employed in posting a month's transactions for large works in the present Day-book's form. Moreover, the Works Abstract form does not afford the same facilities as the Day-book for shewing the details of materials issued from stock to a work, or of arrears due to or from contractors on account of it.

4. In my opinion unless it is intended that the Works Abstract should be issued in substitution of Day-book and Register of Works combined, its introduction will not be attended with any practical saving in point either of time or labour; nor will it, if the Register of Works is maintained in addition to it, help to exhibit the record of outlay on works in any degree more clearly than is now done by means of the two forms (30 A and 7 C) in use.

Report by Executive Engineer, Head-Quarters Division, on the new form of Work Abstract which has lately been used instead of the old Day-book forms.

The new printed forms were received in the latter part of May 1890 and are thus used for expenditure in June 1890. For June, Day-books were received from subordinates; they were, however, cast into the new form in the Executive Engineer's Office, and these Work Abstracts were sent to subordinates for information and guidance.

The subordinates have submitted their accounts for July and August on the new form.

The following is a summary of certain differences between the old and the new forms:—

Old.

I. The information as to vouchers, payments, stores, progress, &c., is scattered over the four sides of the form and involves inconvenience in the preparation, check, reference and comparison.

II. Numerical abstract of labour was required for each day in some of the old forms.

III. Memorandum of arrears due on account of work was given.

IV. Day-books were prepared by Sub-Divisional Officers and completed in the Executive Engineer's Office and then sent back to the Sub-Divisional Officer for noting the corrections and return for record in the Executive Engineer's Office.

Day-books were prepared by the Sub-Divisional Officer, so that that officer may have a prominent share in the responsibility of allocation of charges to the sub-heads of estimates.

V. Account of materials at site was given.

New.

I. All the information is on one side of the form and thus can be seen at a glance.

II. This is dispensed with in the new one as it was quite unnecessary, the muster sheets giving all the necessary information when required.

III. It is recommended this may be provided for in the new form.

IV. For this reason the recommendation by the Account Committee as embodied in para. 237 of the report seems to be satisfactory, i.e., that the Work Abstracts be prepared by Sub-Divisional Officers in the first instance, then completed in the Executive Engineer's Office, and after the Work Ledger be posted, these abstracts be returned to the Sub-Divisional Officer for information and final record.

V. It is recommended that the account of materials at site be provided also in the new form as it was in the old.

It is noticed that a separate form is sanctioned in Government of India Circular No. 44, dated 31st December 1890. But multiplicity of forms is a disadvantage. The information may therefore be given in the new form of Work Abstract.

VI. The old form did not record sanctioned quantities, amounts and rates for each sub-head of a work; but was generally concerned only with current items.

VI. The new form compares estimates with the outlay as regards quantities, rates and amounts for each item, and not only those which are affected by the month's transactions but also those not so affected. This seems to be an unnecessary elaboration of the form, and costs a good deal of time.

In fact it is renewing the old work vouch-form in another shape, which form has already been abolished.

A Work Abstract for Comptroller's Office, Bolarum, for July, has been prepared as per sample of illustrated form received from Government for trial.

Perusal of this form is solicited, which will at once show that no saving of clerical labour will be made if all the sub-heads are to be brought forward month by month whether work is being done or not.

From the above it will be seen that the old form was not altogether defective, neither is the new an improvement in every way. Unless the recommendations Nos. III, IV, V and VI above mentioned be introduced in the new form, the old Day-books had better be adhered to.

No. 10915, dated 11th November 1890.

From—Colonel W. G. CUMMING, R.E., Secy. to the Chief Commr. of Burma, P. W. Dept.,
To—The Secretary to the Government of India, P. W. Dept.

With reference to Government of India, Public Works Department, Circular letters Nos. 204 A.—G., and 210 A.—G., dated 5th and 10th December 1889, and Circular No. 41 P. W., dated 19th December 1889, I am directed to report that the "Daily Labour" forms, and forms of "Contractor's Book" and "Works Abstract" therewith received, having been submitted to the test of practical experience in certain selected divisions, have all been found suitable.

2. I am therefore directed to recommend their adoption.

No. 221 A., dated 27th November 1890.

From—The Director General of Railways,

To—The Secretary to the Government of India, P. W. Dept.

With reference to Government of India, Public Works Department, Circular No. 41 P. W., dated 19th December 1889, regarding the adoption of a form of Works Abstract for the record of outlay on works, I have the honour to state that, as ordered, the proposed form of Works Abstract has been tried by the Manager, North Western Railway, on the Mianwali-Mari Branch, and by the Superintendent of Works, Chaman Extension, and in both cases the opinions expressed are, that it is an improvement on the form of Day-book at present in use, and its adoption is therefore recommended by those officers.

No. 26 W. A., dated 3rd January 1891.

From—The Offg. Joint Secy. to the Govt. of the N.-W. P. and Oudh, P. W. Dept.,
To—The Secretary to the Government of India, P. W. Dept.

With reference to Government of India, Public Works Department, Resolution, Circular No. 41 P. W., dated 19th December 1889, I am directed to state as follows.

2. The proposed new form of Works Abstract for the record of outlay on works has been tried in three Divisions of the Buildings and Roads Branch of these Provinces (i. e., in one Division of each Circle), and the officers who have worked it, including the Superintending

Engineers of the Circles, are unanimous in their opinion as to the advisability of introducing the form in the place of the present different forms of Day-book. It will, they consider, save some time and clerical labour.

3. There is, however, some difference of opinion as to whether it is necessary to show month by month the following information, considering that it is readily available in the Register of Works, which has, under the Resolution referred to, to be maintained in addition in its present state:—

- (1) The details of the estimate in regard to quantity, rate and amount.
- (2) Expenditure to end of previous month.
- (3) Total to end of month.
- (4) Progress to same date.
- (5) Rate.

4. The majority of the officers consulted are in favour of excluding the above information from the form as tending to save an amount of extra and unfruitful clerical labour, while one officer would look upon the Works Abstract as "the actual executive record of progress on a work which should be always and easily available to any one wishing to know exactly how work is progressing at any time," at the same time looking upon "the Register of Works as practically superfluous for executive use so long as the Works Abstract is kept properly posted up to date."

5. With reference to this point, I am to say that this Government agrees with the majority, and considers that it would be a repetition of information in the Works Abstract which is just as readily available in the Register of Works, and which can at any time be called for by Superintending Engineers in the shape of the works slip prescribed in Government of India Circular No. 9 P. W., dated 9th October 1889.

6. It has been suggested that the "progress during the month" shown on the back of the form is unnecessary, as it can always be ascertained from the Register of Works, but I am to say that this Government agrees with the remarks made in para. 240 of the Accounts Committee's Report "that the total quantities placed against payments in the Works Abstract cannot always be assumed to be the correct progress to date," and besides the record affords a means of tracing the source from which the progress is obtained, and it is considered that the statement should be maintained.

7. In cases where the expenditure on works has to be kept by sub-heads, and those sub-heads are very numerous, it has been suggested that only the sub-heads operated upon during the month should be entered in the Works Abstract, and the Accounts Committee held this view, vide para. 232 of its Report. In this point I am to say that this Government also agrees, as it would be useless labour to enter up the name of a sub-head upon which there had been no transactions during the month; but, if on an estimate for a large work being sanctioned a sufficient number of copies of the form with the sub-heads according to the estimate were printed locally, some clerical labour would be saved and probably errors in nomenclature of the sub-heads avoided.

I am to suggest that if some of the forms were printed foolscap size with inner sheets they would be convenient for small works.

In conclusion I am to say that, with the modifications above noticed, this Government is willing to introduce the form throughout the Buildings and Roads Branch of these Provinces.

No. 169 A., dated 15th January 1891.

From—The Under Secy. to the Govt. of Bengal, P. W. Dept.,
To—The Secretary to the Government of India, P. W. Dept.

In continuation of my letter No. 4239 A., dated the 13th ultimo, I am directed to report, for the information of the Government of India, that the new form of Work Abstract recommended by the Committee on Public Works Accounts for adoption for recording outlay on works in lieu of the existing form of Day-book has been tried in the 1st Calcutta and the Mahanuddy Divisions of this Department. The Executive Engineers of these Divisions have reported that the proposed Work Abstract would be a convenient form for bringing together the total charges on a work, and would entail less clerical labour to compile than the present Day-book form.

2. It has, however, been suggested that some space should be set apart in the column "Brief particulars" after the entry of stock, so as to show payments due on account, and that the form should be accompanied with a supplement to Day-book Form No. 7C, to show details of transactions with reference to materials at site.

3. The Examiner of Public Works Accounts, Bengal, who was invited to express his views on the subject, is of opinion that the new form, with the addition of the supplement to Form No. 7C, would be a more convenient form than the existing form of Day-book.

90/3

No. 539, dated 21st February 1891.

From—The Secy. to Agent to the Governor General and Chief Commr., British Baluchistan, P. W. Dept.,

To—The Secretary to the Government of India, P. W. Dept.

In continuation of this office Nos. 2489, and 2873, dated 10th October and 22nd November 1890, respectively, I am desired to submit a report on the trial of Works Abstract and Muster Roll and Daily Report forms made by the Executive Engineer, Civil Works Division, in accordance with Circulars Nos. 204 A.—G., and 41 P. W., dated, respectively, 5th and 19th December 1889.

Report on the trial of forms as desired by the Superintending Engineer in accordance with Government of India Circulars Nos. 204 A.—G. and 210 A.—G. and 41 P. W., dated 5th, 10th and 19th December 1889, respectively.

Circular No. 204 A.—G., dated 5th December 1889—Muster Rolls, Daily Reports, &c., for a work executed by daily labour.—As all works in the Quetta Civil Works Division are executed by contract I have been unable to give these forms a trial, and I am therefore unprepared to give an opinion on their desirability or otherwise.

2. *Circular No. 210 A.—G., dated 10th December 1889—Contractor's Book as substituted for the present Contractor's Ledger.*—The use of this form fully realizes the advantages mentioned in the Circular above quoted. While being a complete record in itself its introduction into the department would result in a considerable saving of time and paper. As regards the method of posting I would give the preference to sample 2, as this works out in progressive totals and shows more completely the state of each account to date.

3. *Circular No. 41 P. W., dated 19th December 1889—Works Abstract as a substitute for the present Day-book.*—As noted by the Committee this form is practically the same as that of Day-book 8 A. of 1881, and were the posting of the latter progressive instead of being limited to the transactions of the month, there would be little difference. The form is a suitable one and has many advantages. I find, however, that the method of posting items under (a) "Materials at site," and (b) "Deduct unpaid amounts" is too elaborate.

As regards (a), I think one column would be sufficient, all *plus* entries denoting receipts, and those with the *minus* sign, issues, whether to contractors or sub-heads of work, &c. There should also be a space at the back of the form for details of materials at site. Such information is important, and this would make it more complete and would enable the officer in charge of the work to tell at a glance how the aggregate amount of materials at site of work is arrived at during each month, without the trouble of counting or of looking up other papers.

The posting (b) of columns headed "Deduct unpaid amounts" would, I think, be simplified if all *minus* entries signified liabilities against the work, and not, as the present method requires, liquidation of such liabilities. There would be little difference in the working; and liabilities to date against the work would be exhibited more prominently by red-ink figures. At present there is some confusion in carrying out *minus* entries as *plus* debits against the estimate.

No. 2353, dated 8th April 1891.

From—A. C. L. LEARMONTH, Esq., Under Secy. to the Govt. of the Punjab, P. W. Dept.,

To—The Secretary to the Government of India, P. W. Dept.

With reference to your letter No. 149 A.—G., dated the 21st October 1890, and Public Works Department Circular No. 41, dated 19th December 1889, I am desired to inform you that the new "Works Abstract" form has been tried in three divisions of the General Branch and in two divisions of the Irrigation Branch. Opinion is unanimously in favour of the new form, which is considered preferable in all respects to the old Day-book. But the opinion of the majority also is that the Works Abstract would be itself improved by the addition of a statement of materials at site, received and issued.

2. Mr. Higham, Superintending Engineer, Cis-Sutlej Circle, Irrigation Branch, has contributed a valuable note on the subject under reference, and this so fully expresses the views of the Local Government that a copy is forwarded herewith for perusal.

3. In the Irrigation Branch, the question whether the Works Abstract should be posted in the Divisional Office, or in the Sub-Divisional Office, received considerable attention, and the conclusion arrived at is, that this point should be left optional.

Note by T. HIGHAM, Esq., Superintending Engineer, Cis-Sutlej Circle, Irrigation Branch, dated 23rd February 1891.

I have not the Report of the Committee to refer to, but am under the impression that the Committee nowhere expressed a very strong opinion that the compilation of Sub-Divisional

accounts should be done in the Divisional Office. In cases in which this could be done with advantage, as for instance in the case of large works comprising two or three sub-divisions at the Divisional Head-Quarters (as at Kasaulie), the Committee would evidently recommend that this be done, but in other cases of isolated sub-divisions, 50 miles or more from head-quarters, I think the Committee wished to render the Sub-Divisional Officer more independent than at present of the Divisional Officer. The proposals in regard to Contractor's bills, books, the disposal of measurement books in Sub-Divisional Office, &c., were all moves in this direction of decentralizing, and the Committee has been always very careful to distinguish between the two classes of cases. Under the old system Sub-Divisional Officers were supposed to have no office, but were burdened with office work. The Committee says let the Sub-Divisional Officer have no office work when this can be so arranged, and when it cannot, recognize his office, and give him powers in connection with accounts which are now nominally confined to the Divisional Officer.

I have a perfectly open mind on this question, and as will be seen, I ordered a trial of both systems in Sirsa Branch Division, which was not, however, sufficiently prolonged. Mr. Hatten volunteered a statement to me to the effect that the preparation of the 2nd Sub-Division accounts had given a great deal of trouble.

I believe that in the Irrigation Branch all Executives and what is more all Sub-Divisional Officers would infinitely prefer compilation in sub-division even when the sub-division is at Divisional Head-Quarters; Major Jacob seems to recognize this, and he would therefore out-Herod the Accounts Committee by making compilation in Divisional Office obligatory, for, as he truly observes, it would never otherwise be brought about.

The reasons are not far to seek. A Sub-Divisional Officer now has a clerk and generally also a munshi, one or both of which would be taken away from him if his accounts were compiled in Divisional Office. It is all very well to talk about relieving a Sub-Divisional Officer's work, but the compilation of Day-books never takes up any of his time, as it is all done by his clerk, whose work might, however, be greatly reduced by giving up the senseless practice of keeping duplicates. If compilation is done in Divisional Office 50 miles or more away, Sub-Divisional Officer will be pestered with half margins and references from Divisional Office which he will have to reply to himself, but which with his clerk alongside would probably never have arisen. The delays that such references will cause are also a serious consideration.

There are many others that might be urged, but I think that as the Accounts Committee very clearly contemplated an option in the matter, and this option is as clearly accorded by the Government of India Resolution, it is too late to withdraw it on the ground that it will otherwise certainly be exercised.

I quite agree that compilation should take place in Divisional Office when this is convenient, and in such cases of course the materials-at-site account would have to be separately kept, though when great centralization is possible, I do not see why that should not also be prepared in Divisional Office.

It is all a question of degree. It may be desirable to modify the form, or the notes upon it, for cases in which it is to be compiled in Divisional Office, but I think that this will seldom be the case in this Branch that I have not thought it out.

In my progress column I allowed a column for "source from which taken" as it was in the standard form, and I considered it *de rigueur*. I should not be sorry to see it omitted, but I think great stress is laid by Government of India on progress being at all times readily traceable through measurement books, &c.

There is no particular object in shewing progress to end of previous month and up to date; the Work Abstract like the present Day-book is really only concerned with the transactions of the month. There would, however, be plenty of room for a column to shew progress to end of month as well as progress during month, and it might be convenient to do so. I do not think progress to end of previous month is required.

No. C.—435 I., dated 22nd May 1891.

From—The Offg. Under Secy. to the Govt. of the N.-W. P. and Oudh, P. W. Dept.,

To—The Secretary to the Government of India, P. W. Dept.

In compliance with para. 1 of Government of India Resolution on Circular No. 41 P. W., dated 19th December 1889, regarding the adoption of a form of Works Abstract for the record of outlay on works, I am directed to state that the form has been given a trial in four Divisions of the Irrigation Branch of these Provinces, and the general opinion is that its introduction would not be likely to result in reducing the amount of work in either the Executive Engineer's or the Sub-Divisional Offices.

2. I am to add that a simplified form of Day-book and the present Works Register appear preferable to the proposed Works Abstract and Ledger.

90/4

No. 436 A.—1731, dated 13th October 1891.

From—The Secretary to the Government of Bombay, P. W. Dept.,
To—The Secretary to the Government of India, P. W. Dept.

With reference to the Government of India Circular No. 41 P. W., dated 19th December 1889, and my No. 1611 A., dated 8th September 1890, I am directed to forward the reports of the Engineers and Examiner of Public Works Accounts, marginally noted, on the results of the trial of the proposed form of "Works Abstract."

Letter from the Chief Engineer, Central Division, No. D.—74, dated 2nd February 1891, with accompaniments.
Memorandum from the Examiner of Public Works Accounts, No. A.—348, dated 24th February 1891.
Letter from the Superintending Engineer, Northern Division, No. A.—186, dated 25th April 1891.

Extract paras. 2, 3 and 4 of letter No. 3811, dated 14th December 1890, from the Executive Engineer, Sholapur.

WORKS ABSTRACT (FORM No. 14).

2. This form is very useful and preferable to the forms of Day-book, as it shows the estimated and executed quantities, rates, amounts and progress during, and up to the end of, the month; but it should be kept in accordance with para. 213 of the Committee's Report, and not only by cash payments as per paras. 208 and 211 of the Report, as it would furnish the Executive Engineer and Sub-Divisional Officer with ready information as to the progress and outlay on each sub-head, as well as the total cost of a work. By keeping the Works Abstracts in accordance with para. 213 of the Report (as is being done in this office), the liabilities referred to in para. 204 (from classes 4 to 8) of the Report, are, as a rule, in existence in almost all the districts of this Presidency, and when such liabilities are shown in the Works Abstract, the document is complete in every respect and gives an efficient check over the expenditure, and thus the Executive Engineer and Sub-Divisional Officers will be kept informed of the real state of a work in comparison with estimated quantities, rates and amounts, and those of the executed quantities, rates and amounts.

3. Provision of a column as per margin on the overleaf of the form of Works Abstract is necessary to give details of liabilities by months, as this information is required to write off the unclaimed wages outstanding over six months as per Examiner's Circulars Nos. 8 and 1 of 9th March 1888 and 8th January 1889, respectively, as the total amount of liabilities on account of labour is shown in lump in subordinate column "labour" of column "deduct unpaid amount" in the Works Abstract.

Detail of arrears by month.	Amount.

4. It also rests with Government to decide as to whether, in addition to the Works Abstract, a register of works is required to be maintained, as these forms are alike with the exception of the following:—

In the Works Abstracts entries are made daily or according to the transactions; and in the Register of Works the monthly totals shown in the Works Abstract are only posted.

Extract para. 2, clauses (a), (b), (c) and (d) of letter No. 7380, dated 18th December 1890, from the Executive Engineer, Ahmednagar.

2. On the whole I find the Works Abstract to be much simpler and far superior to the complicated form of Day-book, and I am decidedly in favour of its introduction. I would, however, suggest the following points for consideration:—

- A column showing the total expenditure during the current year may be introduced into the Works Abstract with a view to admit of its being compared with the allotment of the year.
- In cases where the entries in the Works Abstract are numerous, the estimate figures and the totals to date might be omitted from the Works Abstract as suggested in para. 232 of the Committee's Report, embodied in Government of India's Circular No. 41, dated 19th December 1889, as the necessary particulars are found in the Register of Works.
- As the Works Abstract contains the same information in regard to estimate and expenditure by sub-heads, &c., as the Register of Works, it would be preferable to make the former a continuous record for one year, with the introduction of a column for total expenditure during the year as suggested in clause (a) above, and to discontinue the present Register of Work. This will save the duplication of work.
- If this cannot be done, as the Government of India desire in para. 3 of their Circular No. 41, dated 19th December 1889, that the Register of Work should

always be kept up in addition under its present title, the alternative plan would be to show in the Works Abstract those sub-heads only on which there may be any expenditure during the month, completed or suspended items being shown in lump. This will no doubt reduce a great deal of duplication of work.

Extract paras. 4 to 8 of letter No. 140, dated 15th January 1891, from the Executive Engineer, Khandesh District.

4. The Works Abstract is kept in the Divisional Office, posted from the information obtained from Sub-Divisional Officers, who were instructed as follows:—

- To keep muster-rolls for works costing Rs. 2,500 and upwards by sub-heads of estimates, and in cases where it is impracticable to do so, the workmen being likely to be frequently shifted from one sub-head to another, to keep muster-rolls as hitherto, but to give at foot thereof as well as in daily report (for 15 days) this allocation of labour by sub-heads.
- To give distribution of charges by sub-heads with the quantities at foot of all material bills and miscellaneous vouchers for works costing Rs. 2,500 and upwards, this distribution being also shown in Part II of the daily report (for 15 days).
- To keep and submit to this office an account of materials at site in a separate form—5 A.

5. The Committee, in para. 211 of their report, recommended that "the works accounts should, as a rule, be 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." As I do not consider this sufficient for the proper control of works in progress, liabilities of the classes 5, 6 and 7 as below, have also been shown in the "Works Abstract" separately for three classes as recommended in para. 234 of the Committee's Report:—

- Materials supplied direct to works but not paid for.
- Labour for a period on account of which no disbursements have been made.
- Contract certificates passed but not paid.

6. The "Register of Works" being ordered to be kept in addition to "Works Abstract," the latter becomes a monthly document which dispenses with the necessity for filling in the lines, "estimate," "expenditure," previous and to end of the month, "progress" and "rate" as suggested by the Committee in para. 232 of their Report and accepted by the Government of India. These entries have accordingly been omitted by this office from the "Works Abstract."

7. In my opinion the "Works Abstract" document as kept in this district, including the liabilities of classes 5, 6 and 7 above referred to, works admirably well as a substitute for the present Day-book, and is a much handier document. If finally adopted, it will no doubt afford considerable relief to Sub-Divisional Officers.

8. The keeping of "Works Abstract" in the Divisional Office has thrown unusually heavy work on this office, my present establishment being almost always required to work extra hours in consequence. The relief to Sub-Divisional Officers will thus be gained at the expense of the Head office. In case the general adoption of this form in this Presidency is ordered, and this office is required to continue keeping on the "Works Abstract," I shall have to apply for at least one additional hand on the temporary establishment of this office. The posting of Works Abstract is being continued until further instructions.

No. D.—74, dated 2nd February 1891.

From—W. S. HOWARD, Esq., C.E., Chief Engineer, Central Division,
To—The Examiner of Public Works Accounts.

Referring to your No. E. R.—340, dated 16th August last, I have the honour to state that a trial of the new form of Works Abstract has been made in the Ahmednagar, Sholapur and Khandesh Districts, as directed by Government, for a period of three months commencing from the 1st of September last, and extracts of the Executive Engineer's reports thereon are attached for submission to Government.

2. The expression of my own opinion in each case has been requested by Government, but perhaps it will be simpler and as convenient if I record my own opinion separately and not in the form of criticism on the opinion expressed by the three Executive Engineers. In this view, then, I beg to offer the following remarks.

3. The Works Abstract is, in my opinion, preferable to the Day-book as being simpler and affording more ready information; but so long as the Register of Works is maintained, some of the details in the Works Abstract might, I think, be omitted with a view to the reduction of the clerical labour; for instance, in a large work with numerous items in the estimates, it would be a great labour, and as far as I can judge an unremunerative task, to copy out each month the whole detail of the estimate and totals to end of last month.

Further, I consider that unless the whole of the liabilities, such as are incurred in an ordinary work in the district, are brought to account, it would serve no useful purpose to enter the progress to date or to work out the rate as correct. Information on all these points can be obtained from the Registers of Works; whereas if cash outlay during the month is only brought to account, the rate in almost every case would be fictitious, as the whole of the liabilities due to the progress of the work can rarely be liquidated in the month in which they are incurred. It seems to me then that if the document is to be maintained, from an accounts point of view the form might be modified and much of the detail omitted. If on the other hand it is intended to be a guide and assistance to the Sub-Divisional Officer who has no register to refer to, I consider that the document should be complete in every respect and should include all liabilities incurred during the month for labour and materials. The progress of work to date and the rate would then be figures of real value, and the register of works would for all practical purposes then be a superfluous document.

4. When the Sub-Divisional Officers are at head-quarters, as they are for instance at Ahmednagar, the preparation of the Works Abstract should be effected I think in the Divisional Office, because the Sub-Divisional Officer can readily obtain all the information he requires in regard to his accounts from the head office. In cases, however, where Sub-Divisional Officers are scattered over the district and many of them, as they are at a considerable distance from head-quarters, as for instance in Khandesh, I should be inclined to allow the Sub-Divisional Officer to keep the Works Abstract.

During my tour I have inspected several Sub-Divisional Offices and gone fully into the question of sub-divisional accounts, and discussed the matter with those who were in a position to give an useful opinion, with the result that I find that there is a consensus of opinion as to the necessity of some form of register being maintained by the Sub-Divisional Officer, to enable him to exercise a control over expenditure, and to afford him ready information as to the cost and progress of the several items of the work. It must be remembered that more often than not the works embraced in a sub-division are scattered over miles of country, in the hands of poorly paid and often very inefficient karkuns, men who take service in the department because they can get nothing better, and not because they have any aptitude or liking for the work.

In such circumstances as these it seems to me that if the Sub-Divisional Officer is to be held responsible, as no doubt he should be, for the economical and efficient management of his works, he must be allowed to maintain some form of account which will afford him ready information in concise and handy form.

This the Works Abstract will do, and I should therefore let him keep it and strictly forbid his keeping any other document of an unauthorised nature, as I find he is very prone to do.

Memorandum by Examiner, P. W. Accounts, Bombay, No. A.—348, dated 24th February 1891.

Submitted to Government, with reference to the Under Secretary's memorandum No. 1411 A., dated 12th August 1890, and subsequent reminder No. 2232A, dated 31st December 1890.

2. The Examiner agrees with the Chief Engineer, and with the three Executive Engineers in whose offices the form has been tried, that the "Works Abstract" is a great improvement on the present forms of Day-book, and would recommend its general adoption subject to the following remarks.

3. Since the Government of India has ruled that the Register of Works should always be kept up in addition to the "Works Abstract," the latter might be made a monthly record to take the place of the Day-book (Form 7 A to 7 D), in which case the lines for progressive totals, the reference to allotment, and the additional column for "expenditure during current year" (proposed by Executive Engineer, Ahmednagar) would be unnecessary.

4. Much stress is laid upon the desirability of including, in works accounts, liabilities of the kinds noted below:—

- (a) Materials supplied direct to works, but not paid for.
- (b) Labour for a period on account of which no disbursement has been made.
- (c) Contract Certificates passed, but not paid.
- (d) Sums unpaid on Contract Certificates or on Muster Rolls on which part payments have been made.

Government of India Circular No. 35 Public Works of 1889 (communicated to the Department for information and guidance under Government Resolution No. 188, dated 27th January 1890), while making the inclusion of liabilities of class (d) imperative, leaves it optional with Chief and Superintending Engineers to allow classes (a), (b) and (c) to be either included or excluded. Apparently, therefore, the existing orders on this point are sufficiently elastic, and there seems no objection to their being liberally construed, provided due attention be paid to the injunction imposed by para. 2 of the Circular quoted, viz., that measurements and payments should be kept closely up to date in order that the liabilities may be as low as possible.

5. The suggestion of the Executive Engineer, Sholapur, that the "Works Abstract" should contain provision for arrears being detailed by months, does not commend itself to the

Examiner. With strict attention to the concluding portion of the preceding paragraph, the items should be few in number, and the proper place to record them is the muster roll, the unclaimed wages register (if kept), and the running accounts of contractors.

6. As to whether the "Works Abstract" should be kept in the Sub-Divisional or in the Divisional Office, the Examiner is in favour of the latter; it could seldom be completed in the Sub-Divisional Office, for the general rule is to limit sub-divisional payments to daily labour charges and bills of small amount, contractors' and suppliers' bills exceeding Rs. 10 being paid by the Executive Engineer; moreover the underlying principle of the Public Works Accounts Committee's recommendations is that Sub-Divisional Officers should be relieved as much as possible of accounts work in order to give them more time for out-door supervision. The procedure followed by Khandesh District, as described in paragraph 4 of Executive Engineer's No. 140, dated 15th January 1891 (see extract among these papers), embraces all the information that Sub-Divisional Officers need be called upon to supply. Examiner would go even further and say that where the allocation of charges is given on the muster roll or bill, the daily report might be dispensed with. In cases where it may be considered necessary or desirable to keep Sub-Divisional Officers informed of the progress of outlay on their works, this might be done in the manner recommended in para. 226 of the preamble of Government of India's Circular No. 41 Public Works of 1889.

7. If the "Works Abstract" be finally adopted, it would be advisable to have the form printed in different sizes, full sheet with inner pages for works that are required to be accounted for by sub heads and half sheet size for works that have not to be accounted for in detail.

No. A.—186, dated 25th April 1891.

From—T. D. LITTLE, Esq., M. I. C. E., Superintending Engineer, Northern Division,
To—The Secretary to the Government of Bombay, P. W. Dept.

In reply to Government memorandum No. 384 A. of 13th March 1891, and accompanying "Works Abstract" subject to the modifications shown below.

2. In the first place I agree that the abstract should be a monthly document, and I consequently do not concur in certain suggestions which have been made to use it as an annual record in place of the Register of Works. A register must embrace all items, and it is necessary in such a document to repeat every item monthly, though it would often happen that only 10 per cent. of the items might be in progress in a month. The waste of labour and stationery this repetition would involve, would in my opinion much more than counterbalance any advantages.

3. As a monthly document the "Works Abstract" should only contain those items on which there is work or expenditure during the month. The vertical column for rate provided for each item should be omitted. Rates may be shown at the bottom in a horizontal line if required, but as this information is given in the registers, it is a question whether it is necessary at all in the "Works Abstract."

4. The horizontal columns noted in margin may be dispensed with altogether for they are useless when the "Works Abstract" is treated as a monthly document. All the information in these columns will be in the register, and all that the abstract is required to supply is the data necessary for filling in the register.

5. In the "Works Abstract" labour cannot be shown daily as in some of the Day-book forms, and to meet this an allocation sheet for labour is required, and Form 3 A* is suitable. 6. In addition, an allocation sheet for materials is also necessary in order that debits may be made to the proper items. To allocate to items on the bills themselves would often be very complicated in practice.

7. Casual labour including railway charges, piece-work, &c., will also require to be allocated. Form 3 B* will be suitable, provided names are given, but this is essential in my opinion as a check against fraud. To make payment without giving the names of payees would facilitate fraud to an extent that I should consider most dangerous. Form No. 18† is quite unsuitable for ordinary payments in regard to railway charges, piece-work, &c., for in such cases there are no running accounts and only about 7 or 8 columns are required out of the 18 provided. Form 3 B before referred to, with slight modifications and with the names inserted in every case, might be generally adopted for sundry labour.

8. According to my proposals the "Works Abstract" would be compiled from—

- (1) the allocation sheet for muster roll,
- (2) the allocation sheet for material,
- (3) the sundry labour bill,
- (4) contract bills,

with stock, adjustments, &c., as required.

* Circulated with Government of India's No. 204 A.—G., dated 5th December 1889.
† Standard Public Works Department forms.

9. I consider that all liabilities should be shown; for if this is not done, rates will not be reliable. So long as rates are required endeavours should be made to ensure accuracy as far as practicable.

10. I consider that the question of keeping the "Works Abstract" in Divisional or Sub-Divisional Offices should be left to Executive Engineers, as apparently contemplated by the Accounts Committee. The Government of India too have not limited discretion on this point, and in my opinion the matter is one which should be decided by Executive Engineers.

[For General distribution.]

Circular No. 11 Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Calcutta, the 17th December 1891.

Works Abstract.

Read—

Paras. 214—237 and 239—241 of the Report of the Public Works Accounts Committee.
Circular No. 41 P. W., dated 19th December 1889.
The Reports by Local Governments and Administrations printed as Annexure A to this Resolution.

RESOLUTION.—In Public Works Department Circular No. 41, dated 19th December 1889, the Government of India desired that the form of Works Abstract recommended by the Public Works Accounts Committee should be given a trial, and a report on the result of its working submitted in due course.
2. The reports received shew that while the adoption of such a form in lieu of the existing day-books is generally approved of, certain modifications in details are considered necessary before the proposed form can be brought into use.

3. The Government of India has accordingly decided that the form of Works Abstract already circulated shall be regarded as a standard form that may be used in supersession of day-books, but it is left to the discretion of Local Governments and Administrations to modify the details of the form in the directions indicated as desirable in the reports on the results of the trial, or to continue to use the present forms of day-books if such a course be preferred.

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

* For information and guidance.
The Governments of Madras and Bombay (General and Railway), 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.
The Director General of Railways.

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

Documents accompanying.
Annexure A.

W. Miles
Colonel, R.E.,
Secretary to the Government of India.

G. I. C. P. O. No. 167 A. G., P. W. D.—19-12-91.—1,724.

The Secy to the Govt of Madras P.W.D.

80 S.C. sent by P. P. D.

Choy

For orders.

The previous papers
are noted as being with W.
with the file on Mt. David.
Ind. report.

RS
4.1.92

Choy

have my reports
on this proposed form
been taken up from
Choy in this preceding

003
4.1.92

RH

Please look up the record.

RS
4.1.92

(a)
C. A. W. Please see papers
now put up. They are the
only ones that can be traced
in the office, but they do
not seem to be on the
particular form referred to
by India - our No. 588D
of 8-8-90 quoted at the
head of India's "Annexure
A" is with W. D.P.
over

5-1-92-

RS

bw

(a) The papers put up are
rather matter and have
not moved. It seems
fully clear that in
regard to the proposed
plan has been called
for. As the file on
the subject is not
a decided answer
cannot be given.

Recd?

90/9

tr.

In order
HOB
5.1.92

It is submitted
that no change in existing
forms should be made
at present. which is
not a convenient time
for making alterations
in forms and procedure.

S 6.1

No 90 Wd 9 January 92

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

90/9

Read the following

Circular from the
Government of India (H.E. No II P.W.D/17. x 11-91)

HOB
7/1/92

Recorded.

HOB
6.1.92

S 6.1

It is submitted
that no change in existing
forms should be made
at present. which is
not a convenient time
for making alterations
in forms and procedure.

S 6.1

HM

No 90 W. of T. J. J. 1/9

(9)