(1) பக்கங்களின் எண்ணிக்கை 20

(2) புதுக்கித் திருப்பிய நாள் .4.81

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் by

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணி துறை

அரசாணை எண். / மு. கோப்புத் தாள் எண். 1889 W அச்சகம் / பலவகை

நாள் : 21. 7. 1893 ~~198~~

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண. கா-1—18,000—15-6-87.

1889

21st July 1893, No. 1889 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

From the Examiner, Public Works Accounts, dated Madras, 30th June 1893, No. 2365 C.

[*Daily and Ten-day Reports.*]

In forwarding, for the orders of Government, as desired by the Superintending Engineer, II Circle, the accompanying correspondence from the Executive Engineer, Kistna Western Division, pointing out the utter inutility of the daily or ten-day reports (form No. 5-A) either for executive or accounts purposes, I desire to express with the Superintending Engineer my entire concurrence in the views of the sub-divisional and the divisional officers concerned.

2. The forms in question were designed, as shown by the preamble to the resolution embodied in the Government of India circular No. 41 of 1889 (*vide* also Code chapter XII, paragraphs 36 and 92) to represent a record of liabilities incurred from day to day, or at longer intervals, for departmental labour and the purchase of materials for works.

3. The circular referred to, following on Government of India circular No. 35 of 1889, which deals separately with "liabilities," abolishes the record of all liabilities in work accounts except where they represent the residue remaining unpaid of muster rolls and bills paid in bulk.

4. Government of India circular No. 44 of 1889 again provides a separate monthly account of materials (other than stock) received and issued when accounts are kept by sub-heads (*i.e.*, of works costing over Rs. 5,000) and when the materials cannot be directly allocated to sub-heads of work and a separate sub-head of "materials at site" is maintained.

5. In substituting for the day-books the new form of "works abstract" circular No. 41 of 1889 provides that this record shall be posted from—

(*a*) Cash books.
(*b*) Adjustment book.
(*c*) Stock returns.
(*d*) Bills, &c., containing liabilities in certain cases (*i.e.*, unpaid balances).

6. The original purpose of daily or ten-day reports, viz., for the posting of the day books, thus disappear, and, without the account of materials, they become merely a daily or periodical abstract of the muster roll.

7. For works costing over Rs. 5,000 a separate allocation sheet of daily labour has been introduced by Government of India circular No. 1 of 1892 which may be posted up day by day without the intervention of the daily or ten-day report and submitted with the muster roll in those cases where the sub-heads are so numerous as not to allow of the allocation being recorded on the muster roll itself.

8. It is thus clear that these forms are no longer required for account purposes, and, in their secondary use as an advice of the labour employed and a means of check on the muster rolls (*vide* Government of India Code, chapter XII, paragraph 91), are of little or no practical value.

Enclosures.

From S. GOPALAKRISHNA AIYAR, Esq., Executive Engineer, Kistna Western Division, to the Superintending Engineer, II Circle, dated 22nd May 1893, No. 109 S.

In submitting, herewith, for your orders, copy of letter No. 5, dated 6th April 1892, from the Assistant Engineer in charge Eastern sub-division, wherein he considers that, under the present system of accounts, the ten-day reports can be done away with for works costing under Rs. 2,500, I have the honour to report as follows.

The form, as it now stands, provides for the distribution of labour on works, the expenditure on which is not to be accounted for by sub-heads of estimates, and for the quantities of work done on the different sub-heads of the estimates being shown in the last column thereof.

In the case of works, the expenditure on which has to be accounted for by sub-heads, the distribution of labour is given by sub-heads of estimates and the quantity of work done against each sub-head is being shown in the last column.

As per paragraph 1751 of the Madras Code, the use of this form was limited to large works or groups of works, and, from paragraph 36 of chapter XII of the India Code, it would appear that the ten-day reports can in certain cases be dispensed with.

As the nominal muster roll is the basis of the account when work is executed departmentally and as the ten-day report under the present rules does not furnish any further information than that contained in the muster roll in the case of works, the expenditure on which is not to be accounted for by sub-heads, I would request that permission be granted to discontinue the use of the ten-day reports in the case of these works.

I would also suggest that ten-day reports may as well be dispensed with in the case of large earthwork estimates where there are but few sub-heads, say about half a dozen, by using the nominal muster roll introduced as per standing order No. 100, Forms part I, 8th August 1892, and showing in part III thereof the work done by sub-heads.

The transactions of the ten-day reports on which payments are not made are not being included in the work abstracts till payments are made (*vide* paragraph 165 of the Examiner's office-note No. 89 A., printed with G.O., No. 2330 W., dated 22nd August 1892), though they are being sent in at end of the period to which they relate.

From the Officer in charge Eastern Sub-Division, dated 6th April 1893, No. 5.

Although I have already written upon the following subject, still, at your suggestion, I have the honour to address you again upon the advisability of abandoning the use of ten-day reports for works costing under Rs. 2,500.

The following are my reasons :—

(*a*) (1) They are absolutely useless to the subordinate who prepares them.
(2) Do. do. the sub-division officer.
(3) Do. do. the Executive Engineer and his accountant.
(*b*) They entail a large amount of clerical labour on subordinates.
(*c*) They complicate the accounts and bring in unnecessary arrear entries.

(*a*) (1) (2) and (3) They are absolutely useless, as, since the abolition of distribution by sub-heads, they do not give a single bit of information not given in the nominal muster rolls.

This may be seen by inspection of any ordinary muster roll and ten-day report; the one is an exact copy of the other omitting the detail of measurements.

(*b*) This is self-evident, and, if the return is useless, it should in any case be abandoned.

(*c*) The ten-day report is submitted regularly every ten days and in many cases payments will not be made for some little time afterwards; these non-payments are accordingly shown as arrears. Now the absurdity of the whole thing is that a contractor may do thousands of rupees value of work which is not shown in the accounts until the bill is sent in, be that one week or ten weeks after the work is done; whereas these petty payments often of two or three rupees are booked as arrears almost the day after the work is done for what good purpose I cannot tell. Surely this is a strong instance of straining at a gnat and swallowing a camel.

There was formerly good reason for submission of the ten-day reports as the sub-heads were kept in account and they were then absolutely necessary.

Now, in addition to this being no longer done, the ten-day report for materials has been changed to a monthly report and materials have no longer to be charged off every ten days. The ten-day report has thus become obsolete.

If the report is abolished altogether it will still be advisable to leave a discretionary power to division and sub-division officers to keep ten-day reports distributed to sub-heads when considered advisable for keeping the cost and rate of each sub-head within bounds. These need not go beyond the division officer or sub-division officer who orders them to be kept and will not be required for the purposes of accounts.

No. 585 K.S.

Forwarded to the Examiner, Public Works Accounts, for such action as he may see fit and for favour of obtaining necessary orders if he approves of the proposals made by the Eastern Sub-division officer, Kistna Western division, in which I concur.

2nd June 1893.

(Signed) A. A. G. MALET,
Offg. Suptg. Engr., II Circle.

From the Examiner, Public Works Accounts, dated 14th July 1893, No. 170 C.

Order—dated 21st July 1893, No. 1889 W., Public Works.

In the circumstances stated in the foregoing correspondence, the Government authorises the discontinuance of daily or ten-day reports (Form No. 5-A).

(True Extract.)

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

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

Exd. A. D. Xavier.

Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1893} Madras.
PUBLIC WORKS.

Dated July, 21st.

Recd.

Encl.

G.O., 21st July 1893, No. 1889 W.

JULY.

Daily or Ten-day Reports
Authorising the discontinuance of —.

(C. No. 1201/8)

1889/3

Keep-with Current No.

dated 189 .

Govt. of Madras. } 1893. { P. W. Dept.

EXAMINER, P. W. ACCOUNTS.

Madras, 30 June 1893.

Office Note No. 2365 C

To
W.

1 Pce

Daily and Ten-day Reports.

In forwarding for the orders of Government as desired by the Superintending Engineer 2nd. Circle, the accompanying correspondence from the Executive Engineer Kistna Western Division, pointing out the utter inutility of the Daily or Ten-day reports (Form No 5 A.) either for Executive or accounts purposes, I desire to express, with the Superintending Engineer, my entire concurrence in the views of the Sub-divisional and the Divisional officers concerned.

2. The forms in question were designed, as shown by the preamble to the Resolution embodied in the Government of India Circular No. 4I of I889 (vide also code chapter XII, paras 36 and 92) to represent a record of liabilities incurred from day to day, or at longer intervals, for departmental labour and the purchase of materials for works.

x 202 C/14-1-70

3. The Circular referred to, following on Government of India Circular No.

3000=2-2-91.

35 of I89I which deals separately with "liabilitfes", abolishes the record of all liabilities in work accounts except where they represent the residue remaining unpaid of Muster Rolls and Bills paid in bulk.

+ 10 W [illegible] 1-90

4. Government of India Circular No. 44 of I889, again, provides a separate monthly account of materials (other than stock) received and issued when accounts are kept by Sub-heads (i.e. of works costing over Rs.5,000), and when the materials cannot be directly allocated to sub-heads of work and a separate sub-head of "Materials at site" is maintained.

+ 352 [illegible] 20-1-90

5. In substituting for the day-books the new form of "Works abstract" Circular No.4I of I889 provides that this record shall be posted from

a. Cash books

b. Adjustment book

c. Stock Returns

d. Bills etc. containing liabilities in certain cases (i.e. unpaid balances).

6. The original purpose of daily or ten-day reports, viz, for the posting of the day books thus disappear; and without the account of materials, they become merely a daily or periodical abstract of the muster roll.

7. For works costing over Rs.5,000 a separate allocation sheet of daily labour has been introduced by Government of India Circular No.I of I892 which may be posted up day by day without the intervention of the daily or ten-day report and submitted with the muster roll in those cases where the sub-heads are so numerous as not to allow of the allocation being recorded on the muster roll itself.

+ 204 W[illegible] 21-1-92

2 Pica

8. It is thus clear that these forms are no longer required for account purposes; and in their secondary use - as an advice of the labour employed and a means of check on the muster rolls (vide Government of India Code, chapter XII, para 9I) are of little or no practical value.

C.

Whs 29/6

Enclo. 2

P. W. CURRENT No. 6296

EXAMINER
No. 102 C
18 JUL 1893
P. W. ACCOUNTS

Encl 2
Recd 1.7.93

No 2030 W d/ 26.8.89
No 257 C d/ 14-1-90
〃 252 C d/ 20-1-90
〃 10 W d/ 6-1-90
〃 443-4 W d/ 11-2-90
〃 2660-5 W d/ 18-4-90
〃 3341-2 W d/ 12-12-90
〃 2298 W d/ 26-8-91
〃 2044 W d/ 31-1-92
〃 532 C d/ 26-2-92
〃 2320 W d/ 22-8-92

2574 C d/ 11-7-93

No. 2574 C d/ 11th July 1893

To
C

Please say whether you see any objection to this Govt. ordering the discontinuance of the reports in question, or whether you consider that the orders of the Govt of India are required.

17/7

To
W.
6.7.93

No. 170 C d/ 14 July 1893.

In my opinion the Government of Madras is competent to issue orders on this subject.

14/7
C.

Off 160

M.S 133
R 2/7

R 10/7

1889/5

Copy of letter No. 5 dated 6 April 1893 from the Officer in charge Eastern Sub Division

Although I have already written upon the following subject still at your suggestion I have the honor to address you again upon the advisability of abandoning the use of Ten day Reports for works costing under Rs. 2500

380

The following are my reasons.

1. (1) They are absolutely useless to the subordinate who prepares them.
(2) The Sub-Division Officer
(3) The Executive Engineer and his accountant
2. They entail a large amount of clerical labor on subordinates.
3. They complicate the accounts & bring in unnecessary arrear entries

1. (1) (2) & (3) They are absolutely useless as since the abolition of distribution by sub heads they do not give a single bit of information not given in the nominal muster rolls.

This may be seen by inspection of any ordinary muster roll & Ten day report, the one is an exact copy of the other omitting the detail of measurements.

2/ This is self evident and if the return is useless it should in any case be abandoned.

3/ The ten day report is submitted regularly every ten days and in many cases payments will not be made for some little time afterwards these non-payments are accordingly shown as arrears. Now the absurdity of the whole thing is that a contractor may do thousands of rupees value of work which is not shown in the accounts until the bill is sent in be that one week or two weeks after the work is done, whereas these petty payments often of two or three rupees are booked as arrears almost the day after the work is done for what good purpose I cannot tell. Surely this is a strong instance of straining at a ~~gnat~~ gnat & swallowing a camel.

There was formerly good reason for submission of the ten day reports as the sub-heads were kept in account and they were then absolutely necessary.

Now

1882/5

Now in addition to this being no longer done the ten day report for materials has been changed to a monthly report and materials have no longer to be charged off every ten days the ten day report has thus become obsolete.

If the report is abolished altogether it will still be advisable to leave a discretionary power to Division and Sub Division Officers to keep ten day reports distributed to sub-heads when considered advisable for keeping the cost & rate of each sub head within bounds. These need not go beyond the Division Officer or Sub-Division Officer who orders them to be kept and will not be required for the purposes of accounts.

Executive Engineer

35-93 - A2/5

27 MAY 93
P.W.D.
SECOND CIRCLE

EXAMINER
18 JUL 1893
ACCOUNTS

EXAMINER
5 JUN 1893
ACCOUNTS

DW E.2
~~5905~~/93
6296

1889/7

No. 1098

Kistna Western Division
Office, 22nd May 1893.

From
S. Gopalakistna Iyer Esquire,
Executive Engineer,
Kistna Western Division.

To
The Superintending Engineer,
II CIRCLE.

Enclosures./

Sir,

In submitting herewith for your orders copy of letter No. 5 dated 6th April 1892 from the Assistant Engineer incharge Eastern Sub-Division wherein he considers that under the present System of accounts the Tenday Reports can be done away with, for works costing ~~over~~ under Rs 2500, I have the honor to report as follows:-

The form as it now stands provides for the distribution of labor on works the expenditure on which is not to be accounted for by sub-heads of estimates and for the quantities of work done on the different sub-heads of the estimates being shown in the last column thereof.

In the case of works, the expenditure on which has to be accounted for by sub-heads the distribution of labor is given by sub-heads of estimates and the quantity of work done against each sub-head is being shown in the last column.

As per para 1751 of the Madras Code the use of this form was limitted to large works or groups of works and from para 36 of Chapter XII of the India Code it would appear that the Tenday Reports can in certain cases be dispensed with.

As the Nominal Muster Roll is the basis of the account when work is executed Departmentally and as the Ten day Report under the present rules does not furnish any further information than that contained in the Muster Roll in the case of works, the expenditure on which is not to be accounted for by sub-heads, I would request that permission be granted to discontinue the use of the Tenday Reports in the case of these works.

I would also suggest that Tenday Reports may as well be dispensed with in the case of large Earth work estimates where there are but few sub-heads, say about half a dozen, by using the Nominal Muster Roll introduced as per standing order No. 100, Forms part I 8th August 1892, and showing in part III thereof the work done by sub-heads.

The transactions of the Ten day Reports on which payments are not made, are not being included in the work abstracts till payments are made, vide para 166 of the Examiner's office note No. 89 A printed with G. O. No. 2330 W dated 22.8.92 though they are being sent in, at end of the period to which they relate.

188[illegible]/8

I have the honor to be,

Sir,

your most obedient servant.

20.5.93

Executive Engineer.

Kistna Western Division.

[illegible] 19/5

EXAMINER P. W. ACCOUNTS 13 JUL 1893

SUPDG. ENGR'S OFFICE 27 MAY 93

EXAMINER P. W. ACCOUNTS 875-C 5 JUN 1893

From

The Executive Engineer,
Kistna Western Division.

To

The Superintending Engineer,
II Circle.

Dated 22 May 1893

No. 1098

Enclosures. 1

OW E.1 ~~5995~~ 53 6296

SUBJECT.

Ten day reports for works costing under Rs. 2500 - Forwarded for orders. Eastern Sub Dn Officer's letter stating that the - can be done away with -

585 Ks
2-6-93

Enclo
OW 1
5/6

585 Ks
2-6-93

Forwarded to the Examiner PWA for such action as he may see fit & for favor of obtaining necessary orders of the approval of the proposals made by the Eastern Sub Dn Officer, Kistna Western Dn in which I concur.

31.5

PUBLIC WORKS DEPARTMENT.

No. 1889 W dated 21st July 1893.

1889

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

From the Exar: P. W. Accts (HE no. 2365 C d/ 30 June 93)
Do —— do ——— (" " 170 C d/ 14 July 93)

In the circumstances stated in the foregoing correspondence, the Government authorises the discontinuance of daily or ten-day reports (Form no. 5-A).

HLS
18 July

JH
17.7

OVB
17.7.93

DESPATCHED
5 AUG 93

9/8/93

Suptg. Engineers
Consg. Architect to Govt.
S. of W. P. Propt.
Ch. E. for Irrigation
Exar: P. W. accounts

(40—3,000—13-6-93.)

1869
10

CW No. 6296

Govt. of (1893) Madras.
PUBLIC WORKS.

Dated 22/7/93

Recd. Encl.

G.O., 21 July 1893, No. 1889 W.

Daily or ten-day reports

Authorising the discontinuance of —

250/14

D.C. 21/vii