(9)

(1) பக்கங்களின் எண்ணிக்கை 18

(2) புதுக்கித் திருப்பிய நாள் 30.9.88

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணி துறை

அரசாணை எண். 3151(W) அச்சகம்
மு. ~~கோப்புத் தாள் எண்.~~ ~~பலவகை~~

நாள் : 23.12.1884 ~~198~~.

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண. கா-1—18,006—15-6-87.

23RD DECEMBER 1884, No. 3151 W., PUBLIC WORKS.

3151/1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from Lieutenant-Colonel A. FILGATE, R.E., Deputy Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Fort William, 18th December 1884, No. 297 A.G. :—

I am directed to enclose twenty copies of a draft resolution which it is proposed to issue regarding the responsibility of Executive Engineers in connection with the divisional accounts and returns prepared in their offices, and to say that before introducing the procedure proposed therein, the Government of India would like to have the opinions of a few selected Executive and Superintending Engineers in both the General and Irrigation branches and of the Chief Engineer of Irrigation on the proposed rules.

2. I am accordingly to request that you will obtain and submit the required information at a very early date.

ENCLOSURE.

Proceedings of the Government of India, Public Works Department, (Account—General), dated Fort William, No. A.—G.

Resolution—

The Government of India has had under consideration the system by which it is at present sought to fix the responsibility of an Executive Engineer in connection with the accounts maintained and compiled in his office.

Under this system the Executive Engineer's signature or initial is required to almost every account document prepared or examined in his office in token of its correctness: further, his presence at his head-quarters is required at the commencement of the month in order that he may certify to the count of cash as entered in the cash balance statement and again a second time in order that he may examine, sign and despatch the accounts compiled for the Examiner.

2. This results, it is feared, in many cases, in rendering the inspection of the accounts an excessively hurried one, in reducing the value of the signature to a mere form imposed by regulations, and, not unfrequently, in necessitating an Executive Engineer's presence at head-quarters when he can ill be spared from his works.

3. The Executive Engineer must be responsible that sanctioned designs are faithfully executed, and it is imperative that he should be held responsible for the correct and economical expenditure of money and stores, also for the proper allocation of such expenditure to its proper sub-heads. The Government of India believes that these objects would be more satisfactorily attained if the Executive Engineer were to give the greater part of his attention to the primary documents prepared in his office which are not submitted to the Examiner of Accounts, and the smaller part to those which are submitted, and which are mainly compilations from the former. Errors of pure compilation are, it is thought, comparatively rare, but errors of allocation made in the stock accounts and day-books are not so, and it is in these documents that they readily catch the eye of the Executive Engineer. Responsibility for these documents should lie with the Executive Engineer, but the duties of compilation should devolve on the Divisional Accountant who will receive such assistance from the divisional office as may be necessary.

4. It is thought that the responsibility of the Executive Engineer may be fixed, and the correctness of the accounts increased, by a method less irksome to him than the present one, both in connection with his presence at head-quarters, and with the innumerable signatures that are now required of him, and that this end will be attained by the adoption of the following procedure.

5. Before any disbursement is made the responsible officer will be required as heretofore to satisfy himself of the correctness of the item: all entries in the cash-book will then be checked by him as soon as possible after the date of their occurrence, the supporting vouchers (including, in the case of an Executive Engineer's cash-book, those received from his subordinates) being initialled, as well as the cash-book itself under the last entry checked.

6. The cash balances will be verified at least once a fortnight and, if possible, more frequently, but there is no occasion for the Executive Engineer to be himself present at the count required for the compilation of the monthly cash balance statement; it will be sufficient if, at the earliest possible date, subsequently, he verifies the accuracy of the office copy of this return.

7. The receipts and issues of stock, divisional and sub-divisional (after they have been examined and priced by the Accountant), the day-books, registers of works and manufactures, the suspense accounts, the returns of buildings available for rent, are documents which the Executive Engineer should always examine with care and sign at leisure at any time convenient to himself during the month. At present it is thought that these documents often only receive a general hurried inspection immediately before the despatch of the accounts.

8. As regards the monthly accounts sent to the Examiner's office, there is no necessity for their being signed and sent by the Executive Engineer himself; it is preferable that, as far as possible, this should be the case, but even when sent by him, his signature may be limited to the following documents:—

Cash Account Current.
Stock " "
Schedule of Stock Purchases and Sales.
" Miscellaneous Advances.
" Deposits.
" Tuccavee Advances.
Extract from Contractor's Ledger.
Return of buildings available for rent.
Statement of Refunds.

Should the requirements of his works, however, render the presence of the Executive Engineer at his head-quarters when the accounts are due for despatch, a matter of inconvenience, the accounts may be forwarded by the Accountant signed by him "By Order."

9. In any case, however, whether the Executive Engineer examines and sends off the accounts himself or not, he must at some time subsequent to the despatch of the accounts, but before the 1st of the next month, forward to the Examiner the certificate in Form A attached. In this certificate the Executive Engineer must enter, in his own handwriting, the documents which he has actually examined and signed.

10. It appears further desirable that the date of examination of the register of works should be entered and initialled by the Executive Engineer against the monthly accounts of each work in progress recorded therein.

11. No change is needed in the matter of establishment bills. Documents of the nature of a Completion Report or a Deviation Statement would of course require the Executive Engineer's signature. Whilst sanctioning such a modification of the existing system, the Government of India leaves it optional for the Executive Engineer to sign any additional documents he may think fit. It will further be left to the joint discretion of the Superintending Engineer and Examiner to enforce a procedure more strictly on the lines of the present system in any particular instances in which they deem such a course desirable: and it should be considered a special point in the inspection of offices by Superintending Engineers to see that the accounts bear evidence of sufficient examination and check on the part of Executive Engineers. The present relative positions of the Executive Engineer and Accountant will remain unaltered.

3151/2

I hereby certify that I have examined and signed the following documents which are recorded in my Office*:—

[Here list of documents is to be entered in Executive Engineer's own handwriting.]

that the entries in the cash and adjustment books have been correctly made and carried through the Cash and Stock Accounts Current, that all irregularities requiring orders have, to the best of my knowledge, been entered in the Audit Note, and that I verified the office copy of the Cash Balance Statement for on .

I have issued instructions for the adjustment in next month's accounts of any errors which my scrutiny of the accounts has exposed.

Executive Engineer.

Dated

* It is imperative that the following should be signed by Executive Engineer at some time during the month:—
All Divisional or Sub-Divisional Receipts and Issues of Stock.
All day-books.
Each "Work" in the registers of works and manufacture.
Schedules of all suspense accounts.
Return of buildings available for rent.
Cash Account Current.
Stock Account Current.

ORDER—dated 23rd December 1884, No. 3151 W., Public Works.

Communicated to Superintending Engineers and to the Chief Engineer for Irrigation for the required expression of opinion. The opinions of one or two Executive Engineers in each circle should also be submitted.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
To the Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.
" Cong Arct

Exd. A. Grubert.
Spare Copies

2

GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated December, 23rd.

Recd. *Encl.*

G.O., 23rd Dec. 1884, No. 3151 W.

DECEMBER.

Accounts

Draft resolution of the Government of India regarding the responsibility of Executive Engineers in connection with divisional — and returns, communicated to Superintending Engineers and the Chief Engineer for Irrigation for the expression of opinion.

3151/3

No. A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Fort William,

RESOLUTION.—The Government of India has had under consideration the system by which it is at present sought to fix the responsibility of an Executive Engineer in connection with the accounts maintained and compiled in his office.

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4/2 4

7. The receipts and issues of stock, divisional and sub-divisional (after they have been examined and priced by the Accountant), the day-books, registers of works and manufactures, the suspense accounts, the returns of buildings available for rent, are documents which the Executive Engineer should always examine with care and sign at leisure at any time convenient to himself during the month. At present it is thought that these documents often only receive a general hurried inspection immediately before the despatch of the accounts.

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4/2 5

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3157/4

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

To

3151

No. A.—G. 2/1 17 Jan 62/82

Dated

Received

Responsibility of Executive Engineers in connection with the Divisional Accounts and Returns prepared in their offices.

No. 744, P. W. D. Press—17-12-84—100.

2/3rd 4/2

8/1 6

3151/5

Enclosure to P. W. D. No. A. G. of

I hereby certify that I have examined and signed the following documents which are recorded in my Office*:—

[Here list of documents is to be entered in Executive Engineer's own handwriting.]

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I have issued instructions for the adjustment in next month's accounts of any errors which my scrutiny of the accounts has exposed.

Executive Engineer.

Dated

---

* It is imperative that the following should be signed by Executive Engineer at some time during the month:—

- All Divisional or Sub-Divisional Receipts and Issues of Stock.
- All day-books.
- Each "Work" in the registers of works and manufacture.
- Schedules of all suspense accounts.
- Return of buildings available for rent.
- Cash Account Current.
- Stock Account Current.

No. 744, P. W. D. Press—17-12-84—100.

5

Read - the following letter from

(1)

1/21

No. 297 A.G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

All communications should be addressed to the Secretary.

3151/6

3156

To

The Secretary
to the Government of Madras,
Public Works Department.

Fort William 8 December, 1884.

Sir,

[illegible] am directed to enclose 20 copies of a draft Resolution which it is proposed to issue regarding the responsibility of Executive Engineers in connection with the divisional accounts and returns prepared in their offices, and to say that before introducing the procedure proposed therein the Government of India would like to have the opinions of a few selected Executive and Superintending Engineers in both the General and Irrigation Branches and of the Chief Engineer of Irrigation on the proposed rules.

6

I am accordingly to request that you

13/1/85

D.L. No 1061

You will obtain and submit the required information at a very early date.

I have the honor to be,
Sir,
Your most obedt Servant
[illegible] Lt Col. C.E.
Dy Secy to Govt of India

No 3/12/84
[illegible]

C.A.W.

The Consy. Architect wants G.O. 3151 W of 23.12.84 communicated to his office.

Any objection?

3157/7

C.M. 6

15.1.85

To D.W.

Although Lt Col Morant has not been called on to report, there seems no objection to communicating the order to him, and to his stating his views if he wishes?

R.S.
15.1.85

Certainly.
C.S.
15.1.85

6A

H.C.
15.1.85

A/

No 3151 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 23rd Decemb

READ the following

Letter from the Govt. of India – H. E. No. 297 A. G. d/18th Decr/84.

3151/8

K 7

Communicated to Superintending Engineers and to the Chief Engineer for Irrigation, for the required expression of opinion. The opinions of one or two Executive Engineers in each circle should also be submitted.

Desw 17/1/85

C.S.
23.12.84

To
Superintending Engineers
Chief Engineer for Irrgn.
Examr, P W Accts.
Cons. Architect to Govt. 15/1/85

R.S.
15/1/85

8

3151/9

8

10662

Govt. of (1884) Madras.

PUBLIC WORKS.

8

Dated

Recd.

Encl.

G.O., 23 Decr 1884, No. 3151 W

Accounts

Draft Resolution of the Govt of India regarding the responsib of Executive Engineers in connection with divisiona — and returns,; Communica to ~~Supg~~ Superintending Engineers and the Chief Engineer for Irrigation for the expression of opinion.

9d 23/12