

- (1) பக்கங்களின் எண்ணிக்கை 10
 (2) புதுக்கித் திருப்பிய நாள் 1/90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/90

தமிழ்நாடு ஆவணக் காப்பகம்.

(144)

தமிழ்நாடு அரசு

P. 100 துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	2640	அச்சகம் பலவகை
நாள் : 21 — 9 — 1887 198 .		

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

5. Shuk

ஆவண. கா-1-18,000-15-6-87.

Im

5

2640

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Proceedings of the Government of India, Public Works Department (Account—General), dated Simla, 4th September 1889, Circular No. 4 P.W.

Check of the calculations in vouchers for payments submitted with the accounts of Executive Engineers, and cancellation of these vouchers.

Read—

Public Works Department Resolution No. 2546-70 E.G., dated the 14th November 1879.
Code, Volume I, Chapter III, paragraphs 143-6, and Volume II,
Chapter XIII, paragraph 7, and Chapter XIV, paragraph 45A.

Note by the Officiating Accountant-General, Public Works Department, No. 466½ G., dated the 15th May 1889.

Resolution—

The Government of India having had under consideration the question of the extent to which calculations in vouchers for payments, submitted in support of the accounts of Executive Engineers, should undergo check in Examiners' offices, is pleased, in supersession of existing orders, to issue the following instructions. These instructions refer to vouchers submitted by Executive Engineers of the Buildings and Roads and Irrigation branches and the Construction section of the Railway branch (including vouchers submitted under construction procedure to audit offices of open lines of railway) and will take effect from 1st January 1890.

2. The arithmetical accuracy of all such vouchers is, under present orders, fully checked in Executive Engineers' offices by the divisional accountant, this check will be continued; and such being the case, it appears to the Government of India that sufficient precaution will be taken, if the re-check in the Examiner's office of the calculations in the vouchers is limited to about 25 per cent. The calculations in establishment bills, which are dealt with in a separate section of the Examiner's office, will, as heretofore, be all checked throughout.

3. The selection of vouchers to undergo check as to the correctness of the arithmetical calculations, will be made by the Examiner or a gazetted officer. The check will be carried out by a staff of computers, engaged on account of their proficiency in such work and without reference to other attainments: such men can, it is believed, be obtained at a low rate of pay commensurate with the limited scope of their duties. It will be necessary to keep a simple register, by which to subsequently identify the

vouchers of which the arithmetic has been checked, and the computer who was entrusted with the calculation, and to enable inspecting officers to see that the orders in this circular have been fully observed.

4. On the completion of this check the computer will make over the vouchers, with his notes of errors discovered, to the clerk who is conducting the audit of the set of accounts to which the vouchers relate.

5. As soon as the vouchers of the payments charged in an Executive Engineer's account have been audited, they will be cancelled, in such a manner as to render the presentation of a voucher a second time an impossibility. The Government of India is pleased to rule, in supersession of Code, Chapter XIV, paragraph 45A, that such cancellation shall in future be effected by means of a perforating stamp. For this purpose each Examiner's office will require a few stamps. Each stamp should perforate

One series.

A. Cancelled.

B. Cancelled.

or &c.

C 1

C 2 &c.

a distinguishing mark or number (*vide* specimens in the margin); and a register should be kept showing the distribution of these stamps among the staff. The stamps should be entrusted to the persons responsible for the audit of the vouchers; and the register should be so kept as to

indicate who is responsible for the audit of any given voucher.

6. In view of the relaxation in arithmetical check now sanctioned, the Government of India considers it advisable to remind all disbursing officers of their responsibility for the correctness of payments authorized by them, and of the necessity for exercising a close supervision over their disbursements.

7. It has been estimated that the time occupied by one man in the Examiner's office in the check of calculations in vouchers for payments, amounts to $1\frac{1}{2}$ days, and in audit encasements to half a day, for each set of divisional accounts dealt with in each month. The reduction in work now authorized, in conjunction with the specialization of arithmetical check referred to in paragraph 3, should lead to a considerable saving in the cost of Examiners' offices, and the Government of India hopes that Local Governments and Administrations will take early steps towards making the reductions feasible.

Order—

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Resident at Mysore (for information only).
The Agents to the Governor-General for Central India, Rajputana and Baluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director-General of Telegraphs.
The Accountant-General, Public Works Department.
The Director-General of Railways.
The Consulting Engineers to the Government of India for Railways, Oodutta, Lucknow and Central Division.
The Comptroller-General (for information).

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

Ordered also that a copy be forwarded to the Finance and Military Departments, for information.

(Signed) R. C. B. PEMBERTON, Colonel, R.E.,
Secretary to the Govt. of India.

To the Secretary to the Government of Madras.

ORDER—dated 21st September 1889, No. 2640 W., Public Works.

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

2. The Examiner, Public Works Accounts, will report in due course what reductions are feasible in the cost of his office establishment in consequence of the arrangements now ordered.

(True Extract.)

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

To the Chief Engineer for Irrigation.
„ the Consulting Engineer for Railways.
„ Superintending Engineers.
„ the Consulting Architect to Government.
„ the Examiner, Public Works Accounts.
„ the Examiner, Railway Accounts.

Exd. P. L. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated September, 21st.

Recd.

Encl.

G.O., 21st Sept. 1889, No. 2640 W.

SEPTEMBER.

Vouchers

Resolution of the Government of India regarding the checking of the calculations in — for payments submitted with the accounts of Executive Engineers and cancellation of these vouchers, communicated to the Examiner, for information and guidance and for report as to the reductions feasible in his office in consequence of the reduction of work now authorized.

Circular No. 4 P. W.

GOVERNMENT OF INDIA
PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla, the 4th September, 1889.

Check of the calculations in vouchers for payments submitted with the accounts of Executive Engineers, and cancellation of these vouchers.

Read—

Public Works Department Resolution, No. 2543-70 E.G., dated the 14th November 1879.

Public Works Department Code, Volume I, Chapter III, paragraphs 143-6, and Volume II, Chapter XIII, paragraph 7, and Chapter XIV, paragraph 45A.

Note by the Officiating Accountant General, Public Works Department No. 4064 G., dated the 15th May 1889.

RESOLUTION.—The Government of India having had under consideration the question of the extent to which calculations in vouchers for payments, submitted in support of the accounts of Executive Engineers, should undergo check in Examiners' offices, is pleased, in supersession of existing orders, to issue the following instructions. These instructions refer to vouchers submitted by Executive Engineers of the Buildings and Roads and Irrigation branches and the Construction section of the Railway branch (including vouchers submitted under construction procedure to audit offices of Open lines of railway) and will take effect from 1st January 1890.

2. The arithmetical accuracy of all such vouchers is, under present orders fully checked in Executive Engineers' offices by the divisional accountant, this check will be continued; and such being the case, it appears to the Government of India that sufficient precaution will be taken, if the re-check in the Examiner's office of the calculations in the vouchers is limited to about 25 per cent. The calculations in establishment bills, which are dealt with in a separate section of the Examiner's office, will, as heretofore, be all checked throughout.

3. The selection of vouchers to undergo check as to the correctness of the arithmetical calculations, will be made by the Examiner or a gazetted officer. The check will be carried out by a staff of computers, engaged on account of their proficiency in such work and without reference to other attainments: such men can, it is believed, be obtained at a low rate of pay commensurate with the limited scope of their duties. It will be necessary to keep a simple register, by which to subsequently identify the vouchers of which the arithmetic has been checked, and the computer who was entrusted with the calculation, and to enable inspecting officers to see that the orders in this circular have been fully observed.

4. On the completion of this check, the computer will make over the vouchers, with his notes of errors discovered, to the clerk who is conducting the audit of the set of accounts to which the vouchers relate.

5. As soon as the vouchers of the payments charged in an Executive Engineer's account have been audited, they will be cancelled, in such a manner as to render the presentation of a voucher a second time an impossibility. The Government of India is pleased to rule, in supersession of Code, Chapter XIV, paragraph 45 A, that such cancellation shall in future be effected by means of a perforating stamp. For this purpose each Examiner's office will require a few stamps. Each stamp should perform a distinguishing mark or number (see specimens in the margin*); and a

* One series

A. Cancelled.

B. Cancelled.

C. 1

C. 2

C. 3

C. 4

C. 5

C. 6

C. 7

C. 8

C. 9

C. 10

C. 11

C. 12

C. 13

C. 14

C. 15

C. 16

C. 17

C. 18

C. 19

C. 20

C. 21

C. 22

C. 23

C. 24

C. 25

C. 26

C. 27

C. 28

C. 29

C. 30

C. 31

C. 32

C. 33

C. 34

C. 35

C. 36

C. 37

C. 38

C. 39

C. 40

C. 41

C. 42

C. 43

C. 44

C. 45

C. 46

C. 47

C. 48

C. 49

C. 50

C. 51

C. 52

C. 53

C. 54

C. 55

C. 56

C. 57

C. 58

C. 59

C. 60

C. 61

C. 62

C. 63

C. 64

C. 65

C. 66

C. 67

C. 68

C. 69

C. 70

C. 71

C. 72

C. 73

C. 74

C. 75

C. 76

C. 77

C. 78

C. 79

C. 80

C. 81

C. 82

C. 83

C. 84

C. 85

C. 86

C. 87

C. 88

C. 89

C. 90

C. 91

C. 92

C. 93

C. 94

C. 95

C. 96

C. 97

C. 98

C. 99

C. 100

C. 101

C. 102

C. 103

C. 104

C. 105

C. 106

C. 107

C. 108

C. 109

C. 110

C. 111

C. 112

C. 113

C. 114

C. 115

C. 116

C. 117

C. 118

C. 119

C. 120

C. 121

C. 122

C. 123

C. 124

C. 125

C. 126

C. 127

C. 128

C. 129

C. 130

C. 131

C. 132

C. 133

C. 134

C. 135

C. 136

C. 137

C. 138

C. 139

C. 140

C. 141

C. 142

C. 143

C. 144

C. 145

C. 146

C. 147

C. 148

C. 149

C. 150

C. 151

C. 152

C. 153

C. 154

C. 155

C. 156

C. 157

C. 158

C. 159

C. 160

C. 161

C. 162

C. 163

C. 164

C. 165

C. 166

C. 167

C. 168

C. 169

C. 170

C. 171

C. 172

C. 173

C. 174

C. 175

C. 176

C. 177

C. 178

C. 179

C. 180

C. 181

C. 182

C. 183

C. 184

C. 185

C. 186

C. 187

C. 188

C. 189

C. 190

C. 191

C. 192

C. 193

C. 194

C. 195

C. 196

C. 197

C. 198

C. 199

C. 200

C. 201

C. 202

C. 203

C. 204

C. 205

C. 206

C. 207

C. 208

C. 209

C. 210

C. 211

C. 212

C. 213

C. 214

C. 215

C. 216

C. 217

C. 218

C. 219

C. 220

C. 221

C. 222

C. 223

C. 224

C. 225

C. 226

C. 227

C. 228

C. 229

C. 230

C. 231

C. 232

C. 233

C. 234

C. 235

C. 236

C. 237

C. 238

C. 239

C. 240

C. 241

C. 242

C. 243

C. 244

C. 245

C. 246

C. 247

C. 248

C. 249

C. 250

C. 251

C. 252

C. 253

C. 254

C. 255

C. 256

C. 257

C. 258

C. 259

C. 260

C. 261

C. 262

C. 263

C. 264

C. 265

C. 266

C. 267

C. 268

C. 269

C. 270

C. 271

C. 272

C. 273

C. 274

C. 275

C. 276

C. 277

C. 278

C. 279

C. 280

C. 281

C. 282

C. 283

C. 284

C. 285

C. 286

C. 287

C. 288

C. 289

C. 290

C. 291

C. 292

C. 293

C. 294

C. 295

C. 296

C. 297

C. 298

C. 299

C. 300

C. 301

C. 302

C. 303

C. 304

C. 305

C. 306

C. 307

P. W. DEPARTMENT

Current No. 8729

From

The Fort of India
P.W.D.

Enclos. -

Am No. L. P. D.

Dated 14. 9. 89

Received

Subject

Check of the calculation
in vouchers for payments
submitted with the accounts
of L. Engrs, and can-
cellation of these vouchers

DISPOSAL

No.

Dated

With order

Communicated to
officers of the P.W. Dept
for information and
guidance.

2. The Examiner P. W.
Dept with report in due
course what reductions
are possible in the
cost of his office
establishment in con-
sequence of the arrange-
ments now ordered.

10 2 5 4

10 2 5 4

Latiff Engr for design /
Boney Engr for Rys /
Supply Engrs /
C. A. to Govt /
Enr. P. W. Dept /
Enr. Ry Dept /

H. W. 19-9-89

2440

The Fort of India
P.W.D.

10 2 5 4
10 2 5 4

Check of the calculation
in vouchers for payments
submitted with the accounts
of L. Engrs, and can-
cellation of these vouchers

Communicated to
officers of the P.W. Dept
for information and
guidance.

2. The Examiner P. W.
Dept with report in due
course what reductions
are possible in the
cost of his office
establishment in con-
sequence of the arrange-
ments now ordered.

10 2 5 4

10 2 5 4

Latiff Engr for design /
Boney Engr for Rys /
Supply Engrs /
C. A. to Govt /
Enr. P. W. Dept /
Enr. Ry Dept /

H. W. 19-9-89

8749.

Govt. of Madras

PUBLIC WORKS.

21/9/89

21 Sept 89 264000.

Vouchers.

Resolution of the
Govt. in regard to
checking of the calculations
in — for pay to sub with
the accounts of the Engineer
and cancellation of these
vouchers, arrived at the
by for information & to
be important as to the
reduction feasible in
his office in consequence
of the reduction of work
now authorized.

(3)

250
18

21/9