

- (1) பக்கங்களின் எண்ணிக்கை 22
 (2) புதுக்கித் திருப்பிய நாள் 8-3-20
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 15/2

தமிழ்நாடு ஆவணக் காப்பகம்.

(3)

தமிழ்நாடு அரசு

P. W. D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	<u>3082-3</u>	அச்சகம் பலவகை
நாள் :	<u>1 - 11 - 1889</u>	198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

M. Sheets

ஆவண கா-1-18,006-15-6-87.

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3082-3
1ST NOVEMBER 1889, No. 3082 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

Office note from the Acting Chief Engineer, Public Works Department, to the Examiner, Public Works Accounts, dated Madras, 30th September 1889, No. 4360 C.

In your office note No. 2593, dated 15th November 1888, you reported that no increases or decreases were anticipated in the suspense accounts of the current year, and, under para. 1926 of the Public Works Code, no grant need be assigned for suspense account except in cases where an increase to that account is likely to be so large as to derange the provision of the budget estimate. You have also admitted in para. 2 of your office note No. 1150, dated 12th August 1889, that no specific provision is necessary to meet the value of stores which will be charged off to "Works or to Stock" in divisions other than the Public Works Stores.

2. In the case of stores indented for by the Dowlaishweram Workshops which are chargeable to "Stock," you refused to grant the certificate required under para. 16 of appendix G to the Public Works Code unless an allotment was made under "Stock" (*vide* your office notes to E. I. No. 1077, dated 31st July 1889, and No. 1143, dated 10th August 1889). When these stores are utilised on some work, their value will be debited to the head concerned, and the allotment made to the Dowlaishweram Workshops to meet the purchase value of these stores will necessarily lapse. It will also be inconvenient to provide allotments whenever indents are received for stores chargeable to "Stock," and the grants which may be provided for them by postponing the execution of works will finally lapse. Similarly, in the case of the annual indent for stores, which includes the requirements of all the divisions, a lump sum is provided in the budget of each year under tools and plant. The cost of these stores is, in the first instance, debited to the Public Works Stores division, and when the stores are transferred to other divisions, their value is charged to the division concerned which leads to the lapse of the grant provided for the Public Works Stores division. To avoid such lapses of grants it is considered desirable to provide in the budget only the cost of those stores that are indented for by the Public Works Stores division. As regards the stores indented for by divisions other than the Public Works Stores, please let me know whether the certificate cannot be given to the effect that the value of stores is debitable to "Stock" for which no appropriation is necessary, or that the value will be debited to works for which funds have been or will be provided in the estimates of the department.

3. The finance accounts for 1888-89 show a less expenditure of Rs. 25,103, while in your office note No. 838, dated 7th December 1887, you reported that no increase or decrease was anticipated in the suspense accounts of that year. As the Government of India observes that there has been a total lapse of Rs. 94,537 on the revised estimate of expenditure for 1888-89 on Provincial Civil Works, of which Rs. 25,103 represents less expenditure under "Stock," and requests that special measures may be taken to ensure a more accurate forecast in future years, some steps will have to be taken to prepare a more accurate estimate of suspense account in future. Please therefore let me know what can be done to secure this end.

Office note from the Examiner, Public Works Accounts, to the Chief Engineer, Public Works Department, dated Madras, 21st October 1889, No. 1504.

Except in very special cases, as for instance, if it is known to be in contemplation to lay in a very large stock of some special article, *e.g.*, timber for seasoning, or to greatly extend the system of keeping a stock of articles in store instead of trusting to local markets, or to start a new workshop, or abolish an old one, it is quite impossible to make any provision in budget estimates for fluctuations under suspense, because, apart from such special occasions, the balance of any suspense account is just as likely to increase as it is to decrease. All that can be done is to note actual fluctuations, and to require Executive Engineers to report any further anticipated fluctuations, at some specified date, the latest that will admit of basing the revised estimate on such reports.

2. As regards the making of grants for English purchases, unless a modified or alternative form of certificate is allowed, I cannot certify unless funds are provided. In some cases I may be able to certify that, in my opinion (for reasons stated, or without reason, as may be required), no specific allotment of funds is necessary, and, if the Government of India will allow and the Secretary of State accept such a certificate, it would simplify matters.

ORDER—dated 1st November 1889, No. 3082 W., Public Works.

The measures proposed by the Examiner of Public Works Accounts to secure a more accurate forecast of suspense accounts in future are approved, and para. 1 of his office note above recorded will accordingly be communicated to Superintending Engineers for the information and guidance of Executive Engineers.

2. The Examiner will note the actual fluctuations under stock and suspense up to 31st December in each official year, and he will be informed by Executive Engineers before the 25th January of the anticipated fluctuations during the remaining portion of that official year. With the information thus obtained, the Examiner will report to Government by the 15th February the probable fluctuations in the stock and suspense accounts for the year.

3. Ordered that the Government of India be addressed with reference to para. 2 of the Examiner's office note.

(True Extract.)

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

To Superintending Engineers.
„ the Consulting Architect to Government.
„ the Examiner, Public Works Accounts.

Exd. S. J. Pereira.
Spare Copies

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GENERAL
ACCOUNT.

Govt. of {1889} Madras.
PUBLIC WORKS.

Dated November, 1st.

Recd.

Encl.

G.O., 1st Nov. 1889, No. 3082 W.

NOVEMBER.

Suspense Account

Measures proposed by the Examiner, Public Works Accounts, for securing accurate estimates of —, approved, and the Government of India to be addressed as regards the grant of certificates for indents for stores chargeable to —.

EXAMINER,
P. W. ACCOUNTS.

14th Nov 1889

1st November 1889, No. 3083 W., PUBLIC WORKS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

LETTER—from

LIEUT.-COL. R. R. E. DRAKE-BROCKMAN, R.E.,
Ag. Joint Secretary to the Government of Madras,
Public Works Department,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
PUBLIC WORKS DEPARTMENT.

SIR,

In forwarding the accompanying copy of Proceedings of this Government No. 3082 W., dated 1st November 1889, I am directed to state that whenever indents on the Home Government for stores chargeable to any specific work are received, the certificate required under para. 10 of the rules forwarded with your letter No. 12 M., dated 12th January 1886, is granted by the Examiner of Public Works Accounts on the requisite funds being provided in the estimates of the department. Similarly, in cases of indents for stores intended for reserve stock, funds are usually provided, and the necessary certificate is granted by the Examiner.

2. As regards indents for stores which are intended for ordinary stock the Examiner declines to grant the certificate in the absence of provision of funds. The value of these stores being debitable to "suspense account" no grant is necessary unless an increase to that account is likely to be so large as to derange the provisions of the budget estimate (*vide* para. 1926 of the Madras Public Works Code and para. 18, Chap. XIV, Vol. II of the Government of India Code). Provision of funds to meet the cost of such stores does not therefore seem necessary, except for the purpose of the certificate, and any grant that may be assigned for the same by postponing the execution of works will only lapse, as the value of these stores when received and utilised on works is finally debited to the head concerned. It is also sometimes impracticable to provide allotments when such indents are received, as funds are not always available with the Government.

3. To avoid lapses of grants and the inconvenience arising from providing funds by postponing the execution of works, it is considered desirable that the certificate accompanying the indent for stores intended for ordinary stock should be given to the effect "that the value of stores is debitable to stock for which no appropriation is necessary" or "that the value will be debited to works for which funds have been or will be provided in the estimates of the department." The Examiner of Public Works Accounts also reports that in some cases he may be able to certify that no

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1st NOVEMBER 1889, No. 3083 W., PUBLIC WORKS.

specific allotment of funds is necessary, and that if the Government of India will allow and the Secretary of State accept such a certificate, it will simplify matters. I am therefore directed to request the approval of the Government of India to the amendment of the certificate as above proposed.

I have the honor to be,
Sir,
Your most obedient servant,

FORT ST. GEORGE,
1st November 1889.

Lt.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

Exd. S. J. Pereira.
Spare Copies

3082-3

W

GENERAL
ACCOUNT.

Gobt. of {1889} Madras.
PUBLIC WORKS.

Dated November, 1st.

Recd.

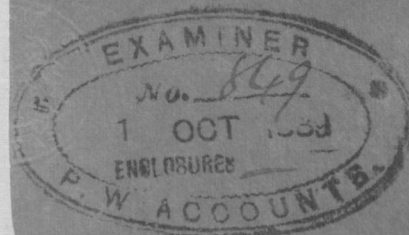
Encl.

1st Nov. 1889, No. 3083 W.

NOVEMBER.

Suspense Account

Requesting approval to the amendment of
the certificate accompanying indent for stores
chargeable to —.



No. 4360 C.

Government of Madras.

PUBLIC WORKS DEPARTMENT.

Madras, 30th September 1889.

OFFICE NOTE.

From

W.

To

G.

In your office Note No.
2593 dated 15th November
1888 you reported that no
increases or decreases were
anticipated in the suspense
accounts of the current year
and under para 1926 of the
P. W. Code no grant need
be assigned for suspense
accounts except in cases
where an increase to that
account is likely to be so
large as to derange the
provision of the budget etc.
You have also admitted in
para 2 of your office Note No.
1150 dated 12th August 1889
that no specific provision
is necessary to meet the
value

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value of stores which will be charged off to "Works" or to "Stock" in Divisions other than the P. W. Stores.

In the case of stores indented for by the Dowlaishwaram Workshops which are chargeable to "Stock" you refused to grant the certificate required under para 16 of Appendix G. to the P. W. Code unless an allotment was made under "Stock" vide your office notes to E. I. No. 1077 dated 31st July 1889 and 1143 dated 10th August 1889. When these stores are utilized on some work, their value will be debited to the head concerned, and the allotment made to the Dowlaishwaram Workshops to meet the purchase value of these stores will necessarily lapse. It will be inconvenient to provide allotments whenever orders are received for stores chargeable to "Stock" and the amounts which may be provided them by postponing the return of some works, will

finally

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finally lapse. Similarly in the case of the annual indent for stores which includes the requirements of all the Divisions a lump sum is provided in the budget of each year under Tools and Plant. The cost of these stores is in the first instance debited to the P. W. Stores Division, and when the stores are transferred to other Divisions their value is charged to the Division concerned which less to the lapse of the grant provided for the P. W. Stores Division. To avoid such lapses of grants it is considered desirable to provide in the budget only the cost of those stores that are indented for by the P. W. Stores Division. As regards the stores indented for by Divisions other than the P. W. Stores, please let me know whether the certificate cannot be given to the effect that the value of stores being

is debitable to 'Stock' for which no appropriation is necessary, or that the value will be debited to works for which funds have been or will be provided in the estimates of the Department.

The Finance Accounts for 1888-89 show a Gross Expenditure of Rs 25,103, while in your Office Note No. 838 of 7th December 1887, you reported that no increase or decrease was anticipated in the suspense accounts of that year. As the Government of India observes that there has been a total lapse of Rs 94,537 in the revised estimate of Expenditure for 1888-89 on Provincial Civil Works, of which Rs 25,103 represents less expenditure under 'Stock', and requests that special measures may be taken to ensure a more accurate forecast in future years, some steps will have to be taken to

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to prepare a more accurate estimate of suspense accounts in future. I have therefore let me know what can be done to secure this end.

W.C.
27.9.89

D.W.

Ans
27.9.89

No. 1504 of 21-10-89

To W

Except in very special cases, as for instance, if it is known to be in contemplation to lay in a very large stock of some special article, e.g. timber for seasoning, or to greatly extend the system of keeping a stock of articles in store instead of trusting to local markets, or to start a new workshop, or abolish an old one, it is quite impossible to make any provision in budget estimates for fluctuations under suspense, because, apart from such special occasions, the balance of any suspense account is just as likely to increase as it is to decrease. All that can be done is to note actual fluctuations, and to require Executive Engineers to report any further anticipated fluctuations, at some specified date,

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May

the latest that will admit of basing the revised estimate on such reports.

2. As regards the making of grants for English purchases, unless a modified or alternative form of certificate is allowed, I cannot certify unless funds are provided. In some cases, I may be able to certify that in my opinion (for reasons stated, or without reason, as may be required) no specific allotment of funds is necessary, and if the Government of India will allow, and the Secretary of State accept, such a certificate, it would simplify matters.

4581 C d/ 19. 11. 88
2473. 4. 5W d/ 6. 9. 89
2024 d/ 25. 1. 88.
2812W d/ 8. 10. 89
4360 C d/ 30. 9. 89

C.

21/10

N^o 3082-3W d/ 1. 11. 89

E. I. Form No. 22.

N^o 3082W 3082³ *seul*
PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the *October*
Nov 1 1889
READ the following

Print Office Note to the
Examiner P. W. Accounts. N^o 4360, d/ 30 September 1889.
Office Note from the
Examiner P. W. Accounts. N^o 1504, d/ 21 October 1889.

The measures proposed by the Examiner of P. W. Accounts to secure a more accurate forecast of suspense accounts in future are approved, and part of his office note above recorded will accordingly be communicated to Superintending Engineers for the information and guidance of Executive Engineers.

2. The Examiner will note the actual fluctuations under Stock and Suspense up to 31st December in each official year and he will be informed by Executive Engineers before the 25th January of the anticipated fluctuations during the

the remaining portion of that official year. With the information thus obtained, the Examiner will report to Government by the 15th February the probable fluctuations in the Stock and Suspense accounts for the year.

3. Ordered that the Govt of India be addressed with reference to para 2 of the Examiner's office note.

N.E. 3083 W.d/Nov 1, 1889

To
The Secy to the Govt of India
P.W. Department

Sir,

In forwarding the accompanying copy of Proceedings of the Government N.E. 3082 W dated November 1. 1889, I am directed to state that whenever indents on the Home Government for stores chargeable to any specific work are received, the certificate required under para 10

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To
Supply Engineer
The Comdant to Govt
" Examine P.W. Accounts

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15/11

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of the rules forwarded with your letter N.E. 12 M dated 12th January 1886, is granted by the Examiner of P.W. accounts on the requisite funds being provided in the estimates of the Department. Similarly in cases of indents for stores intended for Reserve Stock funds are usually provided, and the necessary certificate is granted by the Examiner.

2. As regards indents for stores which are intended for Ordinary Stock the Examiner declines to grant the certificate in the absence of provision of funds. The value of these stores being debitable to Suspense Account no grant is necessary unless an increase to that account is likely to be so large as to derange the provisions of the budget. estimate vide para 1926 of the Madras P.W. Code and para 18, Chapter XIV, Volume II of the Govt of India Code.

Provision

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Provision of funds to meet the cost of such stores does not therefore seem necessary, except for the purpose of the certificate, and any grant that may be assigned for the same by postponing the execution of works will only lapse, as the value of these stores when received and utilized on works ~~is~~ is finally debited to the head concerned. It is also sometimes impracticable to provide allotments when such indents are received as funds are not always available with the Government.

3. To avoid lapses of grants and the inconvenience arising from providing funds by postponing the execution of works, it is considered desirable that the certificate accompanying the indent for stores intended for Ordinary Stock, should be given to the effect "that the value

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value of stores is debitable to Stock for which no appropriation is necessary" or "that the value will be debited to works for which funds have been or will be provided in the estimates of the Department." The Examiner of P.W. Accounts also reports that in some cases he may be able to certify that no specific allotment of funds is necessary, and that if the Government of India will allow and the Secy of State accept, such a certificate, it will simplify matters. I am therefore directed to request the approval of the Govt of India, to the amendment of the certificate as above proposed.

Wm

29.10.09

Recd. Recd. 29.10.09
with 2082 to 29.10.09
Calcutta 13/11

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Gobt. of Madras.

PUBLIC WORKS.

Date

Recd

Encl.

G.O. / Nov 1889 No. 3082-34

Expense Account

Measures proposed by
the Engineer, Mr. A. B.,
for securing ~~an~~ ac-
curate estimates of
approved, & the G.O.
to be addressed as re-
pards the form of cer-
tificates for indents
for stores chargeable to

Expense Account

Requesting approval to
the amendment of the cer-
tificates accompanying in-
dent for stores chargeable
to

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10-2/11-

2/11