(1) பக்கங்களின் எண்ணிக்கை 42

(2) புதுக்கித் திருப்பிய நாள் 26.7.89

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

அரசாணை எண். 1948-W அச்சகம்
மு. கோப்புத் தாள் எண். பலவகை

நாள் : 17.7.1890 ~~198~~ .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவணை. கா-1—18,000—15-6-87.

17th July 1890, No. 1948 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers:—

Office note from the Examiner, Public Works Accounts, dated 9th May 1890, No. 2663.
Office note " " " " " " 7th July " " 3987.

Order—dated 17th July 1890, No. 1948 W., Public Works.

Form No. C 294 as now amended is approved, and the Government desires that information on the points therein enumerated should be given by officers of the department when required.

(True Extract.)

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

To the Chief Engineer for Irrigation,
" Chief Engineer, Periyár Project,
To Superintending Engineers,
To the Consulting Architect to Government,
} with copies of the form.
" Examiner, Public Works Accounts, with amended form returned.

Exd. J. Moses.
Spare Copies

Govt. of {1890} Madras.

PUBLIC WORKS.

Dated July, 17th.

Recd. *Encl.*

G.O., 17th July 1890, No. 1948 W.

JULY.

Form No. C 294

The — as amended approved, and officers of the department directed to give information on the points therein enumerated when required.

[C. No. 8.]

1948/2

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

STANDING ORDERS, 1889.

P.W.D. CODE AND APPENDICES, EDITION OF 1886.

Nos. 974 and 975.

Para. 1675 *(as modified by S.Os. nos.* 483 *and* 688). *Add the following as a note to the modified para.* :—

NOTE.—Missing parts of surveying and mathematical instruments and articles missing from mathematical instrument boxes, or from other *sets* of articles (*e.g.*, sets of plotting scales and offsets), and unserviceable articles in such boxes or sets, should always be replaced when practicable, and should not be written off the returns until it has been ascertained that they cannot be replaced. In the case of individual articles belonging to boxes or other sets, application to replace lost or unserviceable articles should be made to the superintendent of stationery, who, if he can do it in no other way, will replace them from boxes in store and indent for spare parts from time to time in his annual indents of stores required from England.

[No. 974—29-10-89.]

……

Para. 1744*A (introduced by S.O. No.* 367). *Insert the following as a note to this paragraph* :—

NOTE.—The transmission of cheques through the post should be limited to cases in which the payees are firms or parties having established places of business or fixed postal addresses.

[No. 975—29-10-89.]

able to imagine on what grounds the

[C. No. 8.]

1948/3

GOVT. OF MADRAS. } 1890. { P. W DEPT

EXAMINER, P. W. ACCOUNTS.

*Chief Engineer's No.816 P.R.of 4th. April 1890.

My No.2166 of 16th.April 1890.

Chief Engineer's No.687 P.R.of 23rd. April 1890.

KEEP-WITH Genl. No.

dated 189 .

Madras, 9. May . 1890.

OFFICE NOTE No. 2663.

To

W.

I forward herewith the marginal* noted correspondence with the Chief E gineer Periyar and beg that the orde of Government may be obtained regardi the question/at issue.

2. The correspondence arose out a request by me to be furnished wi further particulars regarding a certa sanction accorded by the Chief Engine for writing off the tools and plant r turns certain lost parts of a mathema tical instruments box of the No.2 Per yar Division; the information asked f being

(a) the value of the articles,and

(b) an assurance that the articl could not be replaced as requir by code para 1675 (standing ord No.974)

and in his last letter the Chief Eng neer says that there seems to be no n cessity for communicating these ite of information to me.

3. As regards (a) I am myself un able to imagine on what grounds t

366—17-1-90.

Chief Engineer can base his objection as it is obvious that in the absence of information regarding the amount recoverable the audit office has no means of seeing that the proper amount is recovered.

4. As regards (b) the matter is a little different. Prima facie perhaps the check over the condition of mathematical and surveying instruments would seem not to be the Examiner's business; but as a matter of fact code para 1675 requires that the detailed returns showing the condition of these instruments shall be sent to the Examiner, & when these returns are received the condition of each box, set etc. has to be gone into, and inquiries have to be made of Executive Engineers when sets etc. are incomplete. Surely therefore it is more convenient to make sure, at the time of the sanction for writing off, rather than to deliberately introduce an unnecessary delay of many months in putting the sets into order. Moreover the matter is one which may very easily be overlooked by a Superintending Engineer, but which is not likely to be overlooked by an auditor making, according to fixed rules, a mechanical scrutiny of each sanction received.

5. I may add that, as the Chief Engineer admits that the information should be furnished to the sanctioning

authority (before the sanction is given of course) there cannot be the very smallest difficulty in passing on the information to the Examiner. Indeed as such sanctions are usually communicated in the shape of an endorsement forwarding with remarks a copy of the Executive Engineer's application, it would generally be very much easier to give the information to the Examiner than to withhold it from him.

6. With a view to preventing the necessity for similar reference hereafter regarding other items of information, which some Superintending Engineers may perhaps object to giving, I forward herewith a copy of the form (C.No.294) in which defects in sanctions are noticed, & missing information is asked for, and, if after perusal, you are of opinion that there is nothing primâ facie objectionable in the requirements, therein indicated, I would ask that Government may be moved to rule that the information therein provided for should be given when asked for, and generally that the points noticed should be attended to, unless and until it has been either admitted by the Examiner or decided by Government that any of them are unnecessary. My only desire is to get necessary information with the least possible trouble to everybody concerned, and I shall be very glad to consider the

P W C No. 4413

possibility of any suggested modification of the requirements indicated in the form of letter.

2

Rd 10-5-90
Enc 4

C.

9/5
(Encl 4)

No 220 D of 5 June 90

0/12/5 Cl 128 V.
Encl. VI

No. 220 D.

Government of Madras.

PUBLIC WORKS DEPARTMENT.

Ootacamund, 5th June 1890.

OFFICE NOTE.

From W.

5/6/90

To C.

Your office note No. 2663 of 9-V-90.

2. The papers have been submitted to Govt. by whom the items of "standing remarks" in your form (Cir. 294) have been scrutinised in detail, with the following results:-

Item 23 A. Under S.O. No 974 & Code para 1675, missing parts of surveying and mathematical instruments should not be written off until it has been ascertained that they cannot be replaced from stores. This is a point on which the controlling officer should satisfy himself before according sanction, and the rule does not require the sanctioning authority to forward to the Audit office an assurance that the missing articles cannot be replaced.

Item 47. Code para 1878(11) says that the S.E. will sign the certificate of value (in addition to the Ex: Engineer's signature) when practicable – The absence of the S.E.'s signature will not therefore invalidate the certificate, and it does not appear why the audit office should want to know whether the certificate has been signed by the S.E. – If not so signed, it must be taken for granted that it was not ~~[illegible]~~ practicable.

Items 48 to 63. The audit office would be right in pointing out any of the omissions or irregularities named in the calculation of rents, but it is not necessary that the sanctioning authority should furnish the audit office with detailed calculations – The audit office should check the amount of rent sanctioned, and if this be correct, nothing more will be required. If the amount of rent be incorrect, it will be time enough to call for details.

3 All

3. All other items seem unobjectionable or necessary.

1948/

4. If you will resubmit the form after eliminating items 23A. 44 & 50 to 63, it will be circulated to Supg. Engineers with Gros: of Govt. directing that the information therein provided for should be given when asked for; and that the points noticed should be attended to.

5. It is thought that if the Chief Engineer Punjab Project had been asked for the value of the missing instruments without the "Assurance" (item 23-A), the information would have been given without hesitation.

6 Form enclosures returned.

Sd/ W.R.E. D.B.
W

1948/10

P.W. Department.

Note on current No.
4413 of 1890

The items in the "Standing Remarks" in the set form of letter have been scrutinised and the following observations are submitted.

Head I – Reduction of Contractor's security.

Items 1 to 3 – Code para 1364 does not require Supg: Engrs: to communicate information under these heads to the Examiner, but apparently the particulars are necessary for audit purposes.

Items 4 and 5. The Examiner would be right in pointing out irregularities under these heads.

Head II – Alterations of Design.

Item 6 – Necessary.

Items

AG 9/5

Items 7 to 12. Code para 267(d) does not require Supg. Engrs. to communicate these particulars to the Examiner, but they appear necessary for audit purposes.

Items 13 to 15. These are irregularities which the audit office would be bound to point out.

Head III – Advances to Labourers.

Items 16 and 17. These items appear necessary for audit purposes.

Item 18. Conditions of recovery. Code para 1296 says that Supg. Engineers are to take all necessary precautions to secure the Govt. from serious loss. The rule does not require the Supg. Engineer to state the conditions of recovery, and it is doubtful whether such conditions are not matters within the discretion of the controlling officer.

Head

Head IV. Disposal of actual losses of cash or stores.

Items 19 to 23. These items seem necessary for audit purposes.

Item 23 A. Under S.O. No. 974 to Code para 1675, missing parts of surveying and mathematical instruments should not be written off until it has been ascertained that they cannot be replaced from stores. This seems a point on which the controlling officer should satisfy himself before according sanction, and the rule nowhere requires the sanctioning authority to forward to the audit office an assurance that the articles cannot be replaced by the Stationery department or the Workshops.

Items 24 to 32. These are all points which the audit office

would

of rent be incorrect it will be time enough to call for details.

Head IX Entertainment of Work Establishment

Items 64 to 72. These items of information are necessary for audit purposes.

The doubtful cases mentioned above are submitted for consideration.

The S. W. Accounts Committee remarked in their report that one great complaint made to them everywhere was that the limits of the provinces of the Examiner overlapped those of controlling officers.

The points above mentioned appear to involve such overlap of functions.

In the papers which have brought about this reference it is probable that if the Examiner had confined himself

himself to asking for the value of the missing instruments which had been written off, the information would have been given without hesitation by the Chief Engineer Periyar Project. As however the inquiry touched on a point concerning which the controlling officer alone was responsible the Examiner's request was refused.

Price
W 2.6.90

Let him strike out 23 A.
44 & 48-63.

Ws
3 June

Copy of letter from the Examiner P.W.Accounts Madras, to the Chief Engineer Periyar Project No.2I86 dated I8th.April I890.

With reference to your endorsement No.6I8 P.R.dated 4th. April I890 on reminder to my letter No. I27I dated 8th.March I890, I have the honor to state that the information asked for with reference to the sanction to write off certain articles of tools and plant i. e. communicated in your memo No.398 P.R. dated Ist.March I890 was required for the reasons noted below:-

(2I) Value. - for the purpose of seeing that the proper amount is in due course recovered and brought to account.

(23 H) Assurance that articles cannot be replaced by stationery department or workshops. Required with reference to note to code para I875 introduced by standing order No.974 dated 29th. October I889 under which missing parts of surveying and mathematical - instrument boxes should be replaced when practicable and should not be written off the returns until it has been ascertained that they cannot be replaced.

2. As the value of the articles was recovered, information regarding " circumstances attending their loss"(22) was not required and should not have been asked for. I have given instructions which will prevent inquiry on this point in future when the value is recovered.

(True Copy)

GE Patton

Suptt.Correspondence Branch.

7 JUN 1890
ENCLOSURE

P.W. Encl 3

6042/90

194 8/11

Standing Remarks referred to in para. 1 of letter.

I.—REDUCTION OF CONTRACTOR'S SECURITY [CODE 1364 (*b*) NOTE.]

1. (O) Name of work.
2. (O) „ „ contractor.
3. (O) Amount or percentage of security actually sanctioned.
4. (I) Security is less than 5 % (G).
5. (I) Security being under 10 %, report to Chief Engineer is necessary (R).

II.—ALTERATION OF DESIGN [267 (*d*)].

6. (O) Name of work.
7. (O) Quantity } of work item to be omitted.
8. (O) Description } of work item to be omitted.
9. (O) Estimated cost } of work item to be omitted.
10. (O) Quantity } of work item to be substituted.
11. (O) Description } of work item to be substituted.
12. (O) Estimated cost } of work item to be substituted.
13. (I) Increased cost exceeds 5 % of original estimate (G).
14. (I) Sanction not confined to necessary alterations of constructive details—see MS. remarks on 1st page (G).
15. (I) Sanction relates to a productive public work (G).

III.—ADVANCES TO LABORERS [1296].

16. (O) Amount of advance.
17. (O) Work on which labor is employed, and to which advance is chargeable.
18. (O) Conditions of recovery.

IV.—DISPOSAL OF ACTUAL LOSSES OF CASH OR STORES (INCLUDING TOOLS AND PLANT) [1850, 1973].

19. (O) Quantity } of articles lost.
20. (O) Description } of articles lost.
21. (O) Value } of articles lost.
22. (O) Circumstances attending loss.
23. (O) Disposal sanctioned, *i.e.*, writing off, or partial or complete recovery.

23-A. (O) Assurance that articles cannot be replaced by stationery department or workshops (para. 1675).

24. (O) Work for which stores were collected, or whether for stock.
25. (I) Loss exceeds Rs. 100 (G).
26. (I) Before accepting the proposed adjustment further information is required with reference to MS. remarks on 1st page (R).
27. (I) Loss falls on other than provincial or local funds (G).
28. (I) Loss apparently due to negligence of an officer of the department—see MS. remarks on 1st page (G.)
29. (I) Loss by sale of stock exceeds Rs. 500 (G).
30. (I) Loss should be charged to the works for which the stores were obtained—see MS. remarks on 1st page.
31. (I) Loss should be charged to provincial works in progress as the stores were obtained for general purposes (R).
32. (I) Loss falls on other than provincial and local fund (G).

V.—SALES OF STORES (INCLUDING TOOLS AND PLANT AND MATERIALS AT SITE OF WORKS) UNSERVICEABLE AND SURPLUS [1712, 1720].

33. (O) Quantity } of articles to be sold.
34. (O) Description } of articles to be sold.
35. (O) Book value } of articles to be sold.
36. (O) How to be sold, by public auction or by private sale (see also item 37).
37. (O) The price if by private sale.

V.—SALES OF STORES, &c.—*continued.*

38. (I) Before accepting the loss likely to result from the sale further information is requested with reference to the MS. remarks on 1st page (R).
39. (I) The price does not include prescribed percentages [18[illegible], note 1], (G).

VI.—DEBIT TO STOCK OF MATERIALS TRANSFERRED FROM WORK [1878].

40. (O) Quantity } of materials transferred.
41. (O) Description } of materials transferred.
42. (O) Value } of materials transferred.
43. (O) Name of work from which transferred.
44. (O) Whether certificate of value has been signed by the Superintending Engineer (see code para. 1878).

VII.—CLOSING ACCOUNTS OF CONTRACTORS BY CREDIT TO DEPOSITS [1828].

45. (O) Name of contractor.
46. (O) Name of work.
47. (O) Amount to be credited to deposits.

VIII.—RENTS OF PUBLIC BUILDINGS LET OR HIRED.

48. (O) Capital cost of the building or of the portions rented.
49. (O) Value of site.
50. (O) Twenty % for establishment and tools and plant.
51. (O) Interest on capital cost at 4 % of 48 + 49 + 50.
52. (O) Average or estimated annual cost of repairs.
53. (O) Twenty % on 52, for establishment and tools and plant.
54. (O) Rent fixed { Monthly.
55. (O) Rent fixed { Yearly.
56. (O) Name } of occupant.
57. (O) Rank } of occupant.
58. (O) Monthly salary } of occupant.
59. (O) Local allowance } of occupant.
60. (I) The rent fixed is less than 10 % of the salary (including local allowances) *viz.*, Rs. of the occupant (a government servant), the said 10 % being less than the ordinary rent as determined by value of buildings and of repairs—see MS. remarks on 1st page (R).
61. (I) Average cost of repairs is taken at less than 3 % of capital cost, the building being a permanent one (R).
62. (I) Average cost of repairs is taken at less than 6 % of capital cost, the building being a temporary one (R).
63. (I) Rent fixed is less than it should be with reference to value of building and cost of repairs—see MS. remarks on 1st page (R).

IX.—ENTERTAINMENT OF WORK ESTABLISHMENT [935].

64. (O) Name of individual.
65. (O) Capacity in which to be employed.
66. (O) Rate of salary.
67. (O) Class or rate of travelling allowances (if any) to be allowed.
68. (O) Name of work, or works, or specific sub-head of work to which chargeable.
69. (O) Security fixed: if in charge of cash or stores.
70. (O) Quotation of chief engineer's sanction for security fixed.
71. (I) Salary exceeds Rs. 100 per mensem; sanction of chief engineer is necessary (R).
72. (I) The establishment is to be employed in connection with stock or tools and plant for general purposes (G).

100—25-9-89.

7 JUN 1890

(C. No. 294.)

From Major C. H. P. CHRISTIE, R.E.,

Examiner of P. W. Accounts, Madras,

To The SUPERINTENDING ENGINEER,

Circle.

No. 291. Madras, 189 .

Sir,

With reference to your letter No. , dated 189 , conveying sanction to

I have the honor to point out that the communication of the sanction is defective as regards some necessary items of information or the sanction itself is in some respect invalid or irregular as indicated by remark Nos. of the standing remarks on next page.

2. I therefore request that you will kindly supply the information wanting, or take such further action as may be necessary to remedy any irregularity in the sanction.

3. Please note that (O) before a remark indicates an omission to be supplied, and (I) an actual or possible irregularity to be remedied. The letter (G) after a remark indicates that the sanction of Government is required, and the letter (R) that the sanction requires revision.

S.

Manuscript remarks referred to in standing remark Nos. quoted above.

Major, R.E.,

Examiner of P. W. Accounts, Madras.

No. 3157
7 JUN 1890
4

No. 220 . D.

1948/12

Government of Madras.

PUBLIC WORKS DEPARTMENT.

Ootacamund, 5th June 1890.

OFFICE NOTE.

From W.

To C

Your office note No. 2663 dated 9. V. 90.

2. The papers have been submitted to Government by whom the items of "standing remarks" in your form (C No. 294) have been scrutinised in detail, with the following results:-

Item 23 A. Under S.O. No. 974 to Code para 1675, missing parts of surveying and mathematical instruments should not be written off until it has been ascertained that they cannot be replaced from stores. This is a point on which the controlling officer should satisfy himself before according sanction, and the rule does not require the sanctioning authority to forward to the audit office an assurance that the missing articles cannot be replaced.

Item 44. Code para 1878 (11) says that the Supdg Engineer will sign the certificate of value (in addition to the Executive Engineer's signature) *when practicable*. The absence of the Supdg Engineer's signature will not therefore invalidate the certificate, and it does not appear why the audit office should want to know whether

signed by the Supdg Engineer. If not so signed, it must be taken for granted that it was not practicable.

Items 48 to 63. The audit office would be right in pointing out any of the omissions or irregularities named in the calculation of rents, but it is not necessary that the sanctioning authority should furnish the audit office with detailed calculations. The audit office should check the amount of rent sanctioned, and if this be correct, nothing more will be required. If the amount of rent be incorrect, it will be time enough to call for details.

3. All other items seem unobjectionable and necessary.

4. If you will resubmit the form after eliminating items 23 A, 44 & 50 to 53, it will be circulated to Supdg Engineers with Proceedings of Government directing that the information therein provided for should be given when asked for, and that the points noticed should be attended to.

5. It is thought that if the Chief Engr. Periyar Project had been asked for the value of the missing instruments without the "assurance" (item 23 A), the information would have been given without hesitation.

6. Your enclosures returned.

5.6.90 W

PW [illegible]
6442/90

(C. No. 1201/8.)

GOVT. OF MADRAS. } 1890. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Keep-with Current No.
dated 189 .

Madras, 7 July 1890.

Office Note No. 3987.

To W.

Your office note No.220 D.of 5th.June 1890.

I beg to resubmit form C.No. 294 modified with reference to the remarks noted below for re-consideration:-

Item 44.

2. For reasons which it is not now necessary to go into, your remarks regarding this item are not quite correct. The signature of the Superintending Engineer was necessary in certain cases, & item 44 was only used in those cases, but under a recent Resolution of the Government of India on the recommendations of the P.W. Accounts Committee it is no longer necessary and may be omitted as may also items 40 to 43.

Item 52.

3. This item is absolutely necessary the Examiner having no other means of getting at cost of repairs of individual buildings. It cannot therefore be omitted.

Items 50,51 and 53.

4. As regards these items, the list as it stands is a guide to the proper

method of calculation;the details must be given by the Executive Engineer for information of the Superintending Engineer and to pass them on to the Examiner is no trouble,as the ordinary mode of communication is a copy of Executive Engineer's application. It is much easier to check the rent if the elements of the calculation are given, and therefore,I should like to leave items 50 to 53 as they are,but I would alter para I of the letter,by the addition of the following after the word irregular in the second line:-

"or as regards rents of buildings by the omission of some necessary element in the calculations".

Item 23 A.

5. As regards this item,the code rule certainly does not say that the information should be communicated to the Examiner,but it is not usual to state in the code the precise way in which the Examiner is to get every item of information necessary for the detection or prevention of irregularities. The code rule being as it is, a sanction to write off articles which can be replaced is irregular, & therefore I think the information should be given;it must be given by the Executive Engineer,and here again the giving it to the Examiner only involves copying the Executive Engineer's application. The wording might however be modified by substituting "whether" for "assurance that".If the means of seeing that

the rule is observed are not given, the rule will soon be forgotten & will become a dead letter.

Items 7,8,9,10,11,12 and 14.

6. As work vouchers and deviation statements are no longer submitted to the Examiner,under recent rules, he is not in a position to check the above items and they may be omitted.

Items 16,17 and 18.

7. Work vouchers being no longer submitted the Examiner would know nothing of such advances and cannot check them with sanctions. Therefore these items may also be omitted.

8. I should be glad if you could see your way to approving of the form as now modified. My only desire is to prevent irregularities by the simplest possible means.

C.

7/7
(Enc 4)

220 D of 5-6-90

P W C No 6442

Rd 8-7-90
Enc 4.

1948W

0/917

P.W.D.

1948/16

Note on Current Lr
21413 of 1890

The items in the "Standing Remarks" in the set form of letter have been scrutinised, & the following observations are submitted.

Head I – Reduction of Contractor's Security

Items 1 to 3 – Code para 1364 does not require Supply Engrs to communicate information under these heads to the Examiner, but apparently the particulars are necessary for audit purposes.

Items 4 & 5 – The Exr would be right in pointing out irregularities under these heads.

Head II – Alteration of Design.

Item 6 – necessary.

Items 7 to 12 – Code para 267(b) does not require Supply Engrs to communicate these particulars to the Govt, but they appear necessary for audit ~~purpo~~ purposes.

Items 13 to 15. These are irregularities which the audit office would be bound to point out.

Head III - Advances to Labourers.

Items 16 & 17. These items appear necessary for audit purposes.

Item 18 - Conditions of recovery - Code para 1296 says that Supdg Engrs are to take all necessary precautions to secure the Govt. from serious loss. The rule does not require the Supdg Engr to state the conditions of recovery, & it is doubtful whether such conditions are not matters within the discretion of the controlling officer.

Head IV - Disposal of actual losses of cash or Stores

Item

Items 19 to 23. These items seem necessary for audit purposes.

Item 23A. Under S.O. No 974 & Code para 1675: missing parts of surveying & mathematical instruments should not be written off until it has been ascertained that they cannot be replaced from Stores. This seems a point on which the controlling officer should satisfy himself before according sanction, and the rule nowhere requires the sanctioning authority to forward to the audit office "an assurance that the articles cannot be replaced by the Stationery dept or the Workshops".

Items 24 to 32. These are all points which the audit office would be bound to bring to notice.

Head V - Sales of Stores

Items 33 to 39. These all appear to be points

which

which should come under the scrutiny of the audit office.

Head VI – Debit to stock of materials transferred to works

Items 40 to 43. These items of information appear necessary for the audit office.

Item 44 – Code para 1878 (II) says that the Supdg Engr will sign the certificate of value (in addition to Ex. Engr's signature) when practicable.

The absence of the Supdg Engr's signature will not therefore invalidate the certificate, and it does not appear why the Exr should want to know whether the certificate has been signed by the S.E. If not so signed, it must be taken for granted that it was not practicable –

Head VII – Closing accounts of Contractors –

Items 45 to 47. – Necessary for audit.

Head VIII. – Rents of public buildings

Items 48 to 63. – The audit office cannot be expert in pointing out any of the omissions or irregularities named in the calculation of rents, – but it seems doubtful whether it is necessary that the sanctioning authority should furnish the audit office with detailed calculations. The audit office should check the amount of rent sanctioned; and if this be correct, nothing more will be required. If the amount of rent be incorrect it will be time enough to call for details.

Head IX – Establishment of Works establt.

Items 64 to 72. These items of information are necessary for audit purposes.

The doubtful cases mentioned above are submitted for consideration –

The P.W. Accounts Committee remarked in their report that one great complaint made to them everywhere was that the limits of the provinces of the Exr overlapped those of Controlling officers –

The points above mentioned appear to involve such overlap of functions.

In the papers

which have brought about this reference, it is probable that if the Secy. had confined himself to asking for the value of the missing instruments which had been written off, the information would have been given without hesitation by the Ch. Engr. P. Project. As however the inquiry touched on a point concerning which the controlling officer alone was responsible, the Secy's request was refused.

CM
29.5.90

Recd
30.5.90

Oks78·V
Hm12·VI
220D9 90
C. No. 6442
Hm 12·VII
Oks 62·VII

No. 1948 W. d/ 17th July 1890

Genl
Acct

1948/90

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

X

128

READ the following

Office note from the Exr. P. W. Accts. H. E. No: 2663 d/ 9th May 1890
— Do — Do — H. E. No: 3987 d/ 7th July 1890

2

7 P

H S
14/7/90

Form No: C 294 as now amended is approved, and the Govt: desires that information on the points therein enumerated should be given by officers of the department when required.

Rwess
12.7.90

The Ch. Engr for Irrign.
" Ch. Engr P. Project
" Supg. Engineers
" Consg. Archt. to Govt.
" Examiner P. W. Accts.
} with copies of the form

with amended form returned

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Govt. of 18 Madras.

PUBLIC WORKS.

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Dated

Recd. Recd.

G.O., 17th July 1890 No. 1948W.

~~To~~ 7 Eni KO C 294.

The — as amended approved & officers of the department circulated to give information on the points therein enumerated when reqd.

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