

- (1) பக்கங்களின் எண்ணிக்கை 12
 (2) புதுக்கித் திருப்பிய நாள் செப்டம்பர் 1989
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 16.5

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பெரியசாமிநாத் குறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	<u>1141W</u>	அச்சகம் பலவகை
நாள் :	<u>23-5-1890</u>	<u>198</u>

43

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

Resolution of the Government of India, Public Works Department (Account—General), dated Calcutta, 4th December 1889, Circular No. 34, Public Works.

Objectionable Items.

Read—Paras. 319—325 of the Report by the Committee on Public Works Accounts.

SUBJECT No. XI.

OBJECTIONABLE ITEMS.

319. *Initiation of objections.*—The question whether the present practice of requiring the Executive Engineer to initiate objections on his accounts is a good one, was considerably discussed, and opinions are about equally divided upon it.

320. It has to be remembered that, if the recommendations made under the previous subject, with respect to audit by sub-heads, be adopted, the entries in the divisional statement of objectionable items will be much reduced in number; and the great majority of objections which are now entered will have been dealt with by submission of the works slip to the Superintending Engineer.

321. It has also to be borne in mind that when an Executive Engineer incurs any liability for which he has not sufficient authority, he should not wait, and probably does not wait, for the objectionable items' statement to remind him of the necessity of regularising the outlay, but at the time of ordering the expenditure he should at once take steps to obtain sanction.

322. *Establishment objections.*—It has further to be borne in mind that if the proposals made with respect to salary and other establishment bills (*vide* subject No. XIV) are accepted, the Examiner will have to raise his objections, on account of salaries and travelling allowances, at the time he audits the ordinary monthly accounts. The question then comes up whether the personal objections arising out of the audit of salaries and allowances should be entered in the ordinary objectionable items' statement, and if so, by whom. They cannot well be entered by the Executive Engineer; as, if he had thought the claims irregular, he would not have paid them.

323. *Initiation to be left to Examiner.*—The Committee thinks it is the preferable arrangement, for the convenience of the department, that the initiation of objections connected with the monthly accounts should be left to the Examiner. The Committee further thinks that the Examiner should advise objections of a personal nature relating to members of the Engineer and Upper Subordinate establishments on a special form of a size and shape suitable to be handed to the officer concerned for his replies. The amount against each individual or group should be included in the objectionable items' statement, and kept upon the Examiner's office registers of items objected to, until adjusted. Objections relating to members of the lower establishments might be grouped according to bills.

324. It is further suggested that such items need not be passed into the miscellaneous advance account, and that the considerable labor involved at present by so doing can be saved. Opinion is practically unanimous on this point.

325. It is expected that the objections arising out of the audit of expenditure on works will be reduced to a small number. According to the Committee's proposal the objectionable items' statement would reach the Executive Engineer within a month after the submission of his accounts; most of the causes of objection would probably by that time have been removed. The Executive Engineer would enter his explanation and return the statement through the Superintending Engineer to the Examiner. The Superintending Engineer would probably be able to dispose of those items which had not been already settled.

Resolution.—The Government of India accepts the recommendation that the initiation of objections in connection with the monthly accounts of Executive Engineers should be left to the Examiner.

2. The procedure relating to establishment objections will be settled after consideration of the proposals made in section XIV of the Committee's report; but it may be stated at once that there is no necessity for transferring items disallowed to the miscellaneous advances account.

3. This order is applicable to the Buildings and Roads, Irrigation, and Railway Construction Branches of the Department.

For information and guidance.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
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 Railways.
The Accountant-General, Public Works Department.
For information only.
The Resident at Mysore.
The Director-General of Telegraphs.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Central Division.
The Comptroller-General.

Order—Ordered that the foregoing be communicated to Local Governments and Administrations and to the Officers noted in the margin for information and guidance.

Ordered also that it be communicated to the Officers noted in the margin for information.

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

To the Secretary to the Government Madras,
Public Works Department.

Office note from the Examiner, Public Works Accounts, dated Madras, 13th May 1890, No. 2740.

With reference to para. 2 of the Government of India Resolution communicated with your office note No. 5900 C., dated 18th December 1889, I beg to state that the practice in Madras as laid down in Code para. 474 is to remove items disallowed to the miscellaneous advance account, and I shall be obliged if you will obtain the sanction of the Government to my issuing a circular to Executive Engineers, in anticipation of the issue of standing orders in ordinary course, modifying the procedure in conformity with the orders of the Government of India.

2. Para. 1 of the Government of India Resolution will be disposed of separately.

ORDER—dated 23rd May 1890, No. 1441 W., Public Works.

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

2. The Examiner will issue a circular to Executive Engineers, in anticipation of the early issue of standing orders, modifying the Madras procedure in conformity with the orders of the Government of India.

(True Extract.)

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

To the Chief Engineer for Irrigation.
Chief Engineer, Periyár Project.
To Superintending Engineers.
To the Consulting Architect.
" Examiner, Public Works Accounts.
Exd. A. Aubert.
Spare Copies

GENERAL.
ACCOUNT.

G.O. of {1890} Madras.
PUBLIC WORKS.

Dated May, 23rd.

Recd.

Encl.

G.O., 23rd May 1890, No. 1441 W.

MAY.

Objectionable Items

Resolution of the Government of India accepting the recommendations of the Committee on Public Works Accounts that the initiation of objections in connection with the monthly accounts of Executive Engineers should be left to the Examiner, communicated to officers of the Public Works Department with remarks.

Circular No. 34 Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Calcutta, the 4th November 1889.

Objectionable Items.

Read—

Paras. 319—325 of the Report by the Committee on Public Works Accounts.

SUBJECT No. XI.

Objectionable Items.

319. *Initiation of objections.*—The question whether the present practice of requiring the executive engineer to initiate objections on his accounts is a good one, was considerably discussed; and opinions are about equally divided upon it.

320. It has to be remembered that, if the recommendations made under the previous subject, with respect to audit by sub-heads, be adopted, the entries in the divisional statement of objectionable items will be much reduced in number; and the great majority of objections which are now entered will have been dealt with by submission of the works slip to the superintending engineer.

321. It has also to be borne in mind that when an executive engineer incurs any liability for which he has not sufficient authority, he should not wait, and probably does not wait, for the objectionable items' statement to remind him of the necessity of regularising the outlay, but at the time of ordering the expenditure, he should at once take steps to obtain sanction.

322. *Establishment objections.*—It has further to be borne in mind that, if the proposals made with respect to salary and other establishment bills (*vide* subject No. XIV), are accepted, the examiner will have to raise his objections, on account of salaries and travelling allowances, at the time he audits the ordinary monthly accounts. The question then comes up whether the personal objections arising out of the audit of salaries and allowances should be entered in the ordinary objectionable items' statement, and, if so, by whom. They cannot well be entered by the executive engineer; as, if he had thought the claims irregular, he would not have paid them.

323. *Initiation to be left to examiner.*—The Committee thinks it is the preferable arrangement, for the convenience of the department, that the initiation of objections connected with the monthly accounts should be left to the examiner. The Committee further thinks that the examiner should advise objections of a personal nature, relating to members of the engineer and upper subordinate establishments, on a special form of a size and shape suitable to be handed to the officer concerned for his replies. The amount against each individual or group should be included in the objectionable items' statement, and kept upon the examiner's office registers of items objected to, until adjusted. Objections relating to members of the lower establishments might be grouped according to bills.

324. It is further suggested that such items need not be passed into the miscellaneous advance account, and that the considerable labor involved at present by so doing can be saved. Opinion is practically unanimous on this point.

325. It is expected that the objections arising out of the audit of expenditure on works will be reduced to a small number. According to the Committee's proposal the objectionable items' statement would reach the executive engineer within a month after the submission of his accounts; most of the causes of objection would probably by that time have been removed. The executive engineer would enter his explanation and return the statement through the superintending engineer to the examiner. The superintending engineer would probably be able to dispose of those items which had not been already settled.

RESOLUTION.—The Government of India accepts the recommendation that the initiation of objections in connection with the monthly accounts of executive engineers should be left to the examiner.

2. The procedure relating to establishment objections will be settled after consideration of the proposals made in section XIV of the Committee's report; but it may be stated at once that there is no necessity for transferring items disallowed, to the miscellaneous advances account.

3. This order is applicable to the Buildings and Roads, Irrigation, and Railway Construction branches of the Department.

ORDER.—Ordered, that the foregoing be communicated to Local Govern-

For information and guidance.
The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam, and Coorg.
The Resident at Hyderabad.
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 Railways.
The Accountant General, Public Works Department.
For information only.
The Resident at Mysore.
The Director General of Telegraphs.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Central Division.
The Comptroller General.

ments and Adminis-
trations and to the
Officers noted in the
margin for informa-
tion and guidance.

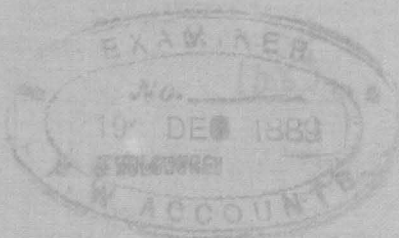
Ordered also, that
it be communicated
to the Officers noted
in the margin for
information.

R. B. Dutt Colonel, R.E.,
Secretary to the Govt. of India.

Secretary to the Government of Madras

with 80 spare copies

Am. No. 5900 C. 16.12.89.



P. W. DEPARTMENT.

No. 2740 of 13.5.90.
To W. 20

With reference to para 2 of the Government of India Resolution, communicated with your office note No. 5900 C. dated 18th. December 1889, I beg to state that the practice in Madras as laid down in code para 474 is to remove items disallowed to the miscellaneous advance account, and I shall be obliged if you will obtain the sanction of the Government to my issuing a circular to Executive Engineers, in anticipation of the issue of standing orders in ordinary course modifying the procedure in conformity with the orders of the Government of India.

2. Para 1 of the Government of India Resolution will be disposed of separately.

h/5
m/5
c.
17.12.89
D/3/5

Current No. 4558

From The Govt of India
P.W. D.

ENCLOS.-

Ex. No. 34

Dated 4.11.89

Received 17.12.89

SUBJECT.

Passing resolution on the P.W.A. Committee's report on the objectionable items.

DISPOSAL.

No. 5900 C. Dated 18 Decr/89

To c
for favour of remarks as regards Madras procedure.

h/5
17.12.89

Ans 17.12.89

No. 1441 W of 23 May 1890 1441 / Genl Secf.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

30
Read the following

Circular from the Govt of India No. 34 P.W. of 4 Decem 88 1889

Office note from the Examiner P.W. Accts No. 2740 of 13 May 1890.

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

2 The Examiner will issue a circular to Executive Engineers in anticipation of the early issue of Standing orders modifying the Madras Procedure in conformity with the orders of the Government of India.

To
The Ch. Engineer for Drwg.
" " P. Propert.
Suptg. Engineers
The ~~President~~ Archt.
Examiner, P.W. Accts.

h/5
17.5.90

Ans 19.5.90

Also on the

4558.

Govt. of Madras.

PUBLIC WORKS.

Dated

Recd.

Encl.

G.O. 25 May 1890 No. 14414.

Objectionable Items

Resolution of the
Govt. accepting the
recommendations of the
Committee on P.W. Accounts
that the initiation of
objections in connection
with the monthly
Accounts of P.W. Engineers
should be left to the
Engineers concerned
Officers of the P.W.D. with
amend.

WV
12

1902/51