

- (1) பக்கங்களின் எண்ணிக்கை 114
 (2) புதுக்கித் திருப்பிய நாள் 20/11/1971
 (3) ஆதரங்குறிப்பவர் சுருக்கொப்பம் 102

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

35

அரசாணை எண். மு. கோப்புத் தாள் எண்.	<u>1713</u>	அச்சகம் பலவகை
நாள் :	<u>8-6-1882</u>	198.

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

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A.H

8TH JUNE 1892, No. 1713 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

Office-note from the Examiner, Public Works Accounts, dated 2nd June 1892, No. 772 S.A.

With reference to para. 6 of Circular No. 12 (copy herewith) of 1892, from the Accountant-General, Public Works Department, forwarding instructions for the audit of half-yearly returns of stock and tools and plant in Examiner's offices, I would suggest that the sanction of Government be obtained to the following modifications in the present form of the stock returns submitted by Executive Engineers to my office for audit.

2. The form now provides for showing the receipts and issues of each particular article month by month for the period which the return embraces, but no detailed check over the entries made in these columns is practicable in my office (see para. 3 (e) of Accountant-General's Circular), the only check now exercised being an arithmetical one, which is practically valueless.

3. I would, therefore, propose that the columns for showing the amounts of receipts and issues month by month be dispensed with, columns showing total receipts and total issues during the half-year being sufficient for audit purposes.

4. I enclose a blank working form of the return as it now stands, showing in red ink the proposed modifications to which I have personally obtained concurrence of the Chief Engineer, Public Works Department.

5. This proposal, if sanctioned, will reduce the bulk of the form and save clerical labour in divisional offices.

ENCLOSURES.

Circular from the Accountant-General, Public Works Department (General), dated Simla, 6th May 1892, No. 12.

[Instructions for the audit of half-yearly returns of stock and tools and plant.]

The Examiners of Public Works Accounts, Madras and Coorg, Bombay, Bengal, North-Western Provinces and Oudh, Punjab, Central Provinces, Burma, Assam, Hyderabad, and Rajputana and Central India.
The Examiner of Public Works and Railway Accounts, Baluchistan.
The Examiner of Accounts, Military Works.

(For information only).

The Examiner of Telegraph Accounts.
The Examiners of Accounts, North-Western, Oudh and Rohilkhand, Eastern Bengal, Marma, Mu Valley and East Coast State Railways.
The Examiner of Accounts, Mari-Attock Extension Railway and Frontier Railway Surveys.
The Examiner of Accounts, Bhavnagar-Gondal-Junagadh-Porbandar Railway.
The Deputy Examiner of Accounts, State Railway Stores.
The Examiners of Guaranteed Railway Accounts, Madras and Bombay.
The Government Examiners of Accounts, East Indian, Bengal-Nagpur, Southern Maharashtra, Indian Midland, Rohilkhand, and Kumaon and Bengal and North-Western and Tirhoot Railways.

The following is

forwarded to the officers

noted in the margin

for information and

guidance.

(Signed) R. G. MACDONALD,
Offg. Accountant-General.

From the Accountant-General, Public Works Department, to the Examiner, Public Works Accounts, . . . , dated 22nd April 1892, No. 365-G.

I have the honour to acknowledge the receipt of your letter, No. 15748, dated 21st December 1891, requesting my approval to the continuance of the submission to your office of the subdivisional Form No. 12 for use in connection with the audit of the half-yearly returns of stock and tools and plant.

2. In dealing with this question, it appears desirable to state definitely the extent to which these returns should be audited, and, having decided that point, to consider the best method of carrying out this audit.

3. First as regards stock:—

(a) The Examiner is supplied monthly with a stock account-current which is audited in connection with the monthly accounts and which shows in more or less detail, according as the distribution of stock by sub-heads is maintained or not, the balances carried forward from month to month throughout the year.

(b) With this account the Examiner is able to verify either the total value of stock as shown in the half-yearly returns, or, if details by sub-heads are maintained, the totals under each sub-head.

(c) In addition to this check the Examiner should verify the arithmetical correctness of the return throughout, comparing the opening balances with the closing balances of the previous half-yearly return, and seeing that the result arrived at as the closing balance is correct.

(d) The Examiner should see that the "present rates" are those shown in the previous half-yearly return as the "adjusted rates;" he should see that differences between the adjusted rates at the end of the half-year and the market rates are properly explained; he should look to the method of adjustment adopted and should see that the requisite periodical verification is reported to have been carried out and the discrepancies duly dealt with where necessary.

(e) No detailed check of the receipts and issues of stock during the half-year is practicable without the submission to the Examiner of the whole of the subdivisional Forms Nos. 10 and 11, and it is not considered necessary that any such check should be attempted.

(f) The manner in which the subdivisional Forms 10 and 11 are prepared is a matter for Examiner to look to during his inspection of an Executive Engineer's office, and some of these returns will necessarily be test audited during the inspection.

4. Next as regards tools and plant—

(a) Here the matter is somewhat different, as the Examiner is not supplied with any monthly compiled account which brings together the result of the transactions of the month and which works up to and helps to maintain a check over those of the half-year, it is therefore necessary to look for the requisite information elsewhere.

(b) The Examiner can exercise the same check as regards arithmetical accuracy of these returns as is done in the case of stock; but in addition to this he is able, from the vouchers received with the accounts, to verify many, if not all, the purchases made during the half-year, and from invoices for receipts from other departments, and the half-yearly returns of other divisions to complete the check except in so far as regards petty purchases of below Rs. 10 each for which he is not supplied with vouchers.

(c) As regards issues, the sale lists, sanctions of Superintending Engineers to writes-off, and the returns of other divisions furnish the material for a fairly complete check of the transactions of the half-year.

(d) There appears to be objection to the acceptance on the Executive Engineer's authority of receipts for petty items unvouched for, so that if the returns are audited to the extent described above it may be said that all that is necessary has been done.

5. As regards the method of carrying out this audit—

(a) It would appear that as regards stock the monthly accounts as usually submitted furnish all the requisite information and there is no necessity for the call for additional returns.

(b) As regards tools and plant, the information is contained in the accounts also, but in a scattered form; and there appears to be no objection to the Examiner obtaining in a collected form the details necessary for carrying out his audit, provided he can do so without throwing additional work on executive officers.

(c) This additional information is obtained by you by the submission to your office of the subdivisional Form No. 12, and I can see no objection to this procedure being continued with the approval of the Local Government, provided it meets the requirements of the case.

(e) In Madras each Executive Engineer submits with his monthly accounts a statement of receipt and issues of tools and plant in a form similar to that usually submitted with the half-yearly returns, the place of which it takes, and this is audited monthly and forms the basis of the audit of the half-yearly returns. The preparation of this return entails no additional labour on the Executive Engineer's office, and I am inclined to think that it answers the purpose aimed at better than the procedure which you have adopted.

6. In conclusion, I may say that, although I am not prepared at present to ask Government to introduce any change in the procedure usually followed, I have no objection to your moving the Local Government, should a favorable opportunity occur, with a view to the introduction locally of such modifications as may appear to you suitable, and as can be carried out without the introduction of additional returns from executive officers.

Note by the Chief Engineer, Public Works Department.

I concur in the above proposals.

(Signed) J. PENNYCUICK, Colonel, R.E.,
Chief Engineer, P.W.D.

3rd June 1892.

ORDER—dated 8th June 1892, No. 1713 W., Public Works.

The proposals of the Examiner, concurred in by the Chief Engineer, are approved for adoption.

(True Extract.)

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

To Superintending Engineers.
" the Consulting Architect to Government.
" the Superintendent of Works, Periyar Project.
" the Chief Engineer for Irrigation.
" the Examiner, Public Works Accounts, with form.

Exd. S. J. Pereira.
Spare Copies

GENERAL
ACCOUNT.

Govt. of {1892} Madras.
PUBLIC WORKS.

Dated June, 8th.

Recd.

Encl.

G.O., 8th June 1892, No. 1713 W.

JUNE.

Half-yearly Stock Returns

Certain proposals of the Examiner of Public Works Accounts to modify the present form of the —, concurred in and approved for adoption.

KEEP-WITH

CURRENT No.

dated

189

(C. No. 1201.)
8

GOVT.
OF MADRAS. }

1892.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras,

2 June

1892.

OFFICE NOTE No.

772 SA

To

W.

* Copy herewith

With reference to para 8 of Circular No. 12 of 1892, from the Accountant General P.W.D. forwarding instructions for the audit of half yearly returns of Stock and Tools and Plant in Examiner's offices, I would suggest that the sanction of Government be obtained to the following modifications in the present form of the Stock returns submitted by Executive Engineers to my office for audit.

2. The form now provides for showing the receipts and issues of each particular article, month by month, for the period which the return embraces : but no detailed check over the entries made in these columns is practicable in my office (see para 3(e) of Accountant General's Circular), the only check now exercised being an arithmetical one, which is practically valueless.

3. I would therefore propose that the columns for showing the amounts of receipts and issues, month by month, be

dispensed with columns showing total receipts and total issues during the half year being sufficient for audit purposes.

4. I enclose a blank working form of the return as it now stands, showing in red ink the proposed modifications to which I have personally obtained concurrence of the Chief Engineer P.W.D.

5. This proposal, if sanctioned, will reduce the bulk of the form and save clerical labour in divisional offices.

8/16
C.

Encls 2 (Enc. 2)
Rev. 3.11.92

I concur in the above proposal -

S 26
E.W.

For rules

Approved S 26
HES
4 June 1906

Rev. 3/6

with disposal

Circular No. 12 of 1892.

(FOR EXAMINERS ONLY.)

ACCOUNTANT GENERAL
PUBLIC WORKS DEPARTMENT.
GENERAL.

Instructions for the audit of half-yearly returns of stock and tools and plant.

Simla, the 6th May 1892.

Examiners of Public Works Accounts, Madras and Coorg, Mysore, Bengal, North-Western Provinces and Oudh, Central Provinces, Barma, Assam, Hyderabad, and others and Central India.
Examiner of Public Works and Railway Accounts, Baluchistan.
Examiner of Accounts, Military Works.

(For information only).
Examiner of Telegraph Accounts.
Examiners of Accounts, North-Western Oudh and Rohilkhand, Eastern Bengal, Barma, Koo Valley and East Coast Railways.
Examiner of Accounts, Muri-Attock Extension Railway.
Examiner of Accounts, Frontier Railway Surveys.
Examiners of Accounts, Bhavnagar-Gondal-Junagadh-Rajkot Railway.
Examiner of Accounts, State Railway Stores.
Examiners of Guaranteed Railway Accounts, Madras and Mysore.
Assistant Examiners of Accounts, East Indian, Bengal, Southern Mahratta, Indian Midland, Rohilkhand, Assam, and Bengal and North-Western and Tirhoot Railways.

The following is forwarded to the officers noted in the margin for information and guidance.

R. G. MACDONALD,
Offg. Accountant General.

No. 365-G., dated 22nd April 1892.

The Accountant General, Public Works Department.

The Examiner, Public Works Accounts, * * * * *
I have the honour to acknowledge the receipt of your letter No. dated 21st December 1891, requesting my approval to the contents of the submission to your office of the subdivisional Form No. 1 in connection with the audit of the half-yearly returns of stock and tools and plant.

2. In dealing with this question, it appears desirable to state definitely the extent to which these returns should be audited, and having decided that point to consider the best method of carrying out this audit.

3. First as regards stock:—

- (a) The Examiner is supplied monthly with a stock account current which is audited in connection with the monthly accounts and which shows in more or less detail, according as the distribution of stock by subheads is maintained or not, the balances carried forward from month to month throughout the year.
- (b) With this account the Examiner is able to verify either the total value of stock as shown in the half-yearly returns, or if details by subheads are maintained, the totals under each subhead.
- (c) In addition to this check the Examiner should verify the arithmetical correctness of the return throughout; comparing the opening balances with the closing balances of the previous half-yearly return, and seeing that the result arrived at as the closing balance is correct.
- (d) The Examiner should see that the "present rates" are those shown in the previous half-yearly return as the "adjusted rates"; he should see that differences between the adjusted rates at the end of the half-year and the market rates are properly explained; he should look to the method of adjustment adopted and should see that the requisite periodical verification is reported to have been carried out, and the discrepancies duly dealt with where necessary.
- (e) No detailed check of the receipts and issues of stock during the half-year is practicable without the submission to the Examiner of the whole of the subdivisional Forms Nos. 10 and 11, and it is not considered necessary that any such check should be attempted.
- (f) The manner in which the subdivisional Forms 10 and 11 are prepared is a matter for Examiner to look to during his inspection of an Executive Engineer's office, and some of these returns will necessarily be test audited during the inspection.

4. Next as regards tools and plant:—

- (a) Here the matter is somewhat different as the Examiner is not supplied with any monthly compiled account which brings together the result of the transactions of the month and which works up to and helps to maintain a check over those of the half-year, it is therefore necessary to look for the requisite information elsewhere.
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ed with the accounts, to verify many, if not all, the purchases made during the half-year, and from invoices for receipts from other departments, and the half-yearly returns of other divisions to complete the check except in so far as regards petty purchases of below Rs. 10 each for which he is not supplied with vouchers.

- (c) As regards issues, the sale lists, sanctions of Superintending Engineers to writes-off, and the returns of other divisions furnish the material for a fairly complete check of the transactions of the half-year.
 - (d) There appears to be objection to the acceptance on the Executive Engineer's authority of receipts for petty items unvouched for, so that if the returns are audited to the extent described above it may be said that all that is necessary has been done.
5. As regards the method of carrying out this audit.
- (a) It would appear that as regards stock the monthly accounts as usually submitted furnish all the requisite information and there is no necessity for the call for additional returns.
 - (b) As regards tools and plant, the information is contained in the accounts also, but in a scattered form; and there appears to be no objection to the Examiner obtaining, in a collected form, the details necessary for carrying out his audit, provided he can do so without throwing additional work on executive officers.
 - (c) This additional information is obtained by you by the submission to your office of the subdivisional Form No. 12, and I can see no objection to this procedure being continued with the approval of the Local Government, provided it meets the requirements of the case.
 - (e) In Madras each Executive Engineer submits with his monthly accounts a statement of receipt and issues of tools and plant in a form similar to that usually submitted with the half-yearly returns, the place of which it takes, and this is audited monthly and forms the basis of the audit of the half-yearly returns. The preparation of this return entails no additional labour on the Executive Engineer's office, and I am inclined to think that it answers the purpose aimed at better than the procedure which you have adopted.

6. In conclusion, I may say that, although I am not prepared at present to ask Government to introduce any change in the procedure usually followed, I have no objection to your moving the Local Government, should a favourable opportunity occur, with a view to the introduction locally of such modifications as may appear to you suitable, and as can be carried out without the introduction of additional returns from executive officers.

[C. G. DES.]

G. C. Press, Simla, — No. 29 P. W. D., A. G. — 10-5-92. — 395.

From

No. 1713 May 8th June 1892

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

1713/6

Read the following

Office note from the Secy. I. W. Accounts No. 772 S.A. dated 2nd June 1892.
Note by the Chief Engineer I. W. Dept. of 3rd June 92

The proposals of the
Examiners concurred
in by the Chief Engineer
are approved for
adoption.

over
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The Supty. Engineers
C. A. to Govt
Supt. of Works & Project
Chief Engs for Bridge
Secy. I. W. Accounts
with form

C. 586

Govt. of Madras.

PUBLIC WORKS.

Dated

Recd.

Encl.

G.O. No. 173. H
June 1892

Half-yearly Stock Returns

Certain proposals of the
Examiners of P.W. accounts
to modify the present form
of the ——— concurred in
and approved for adoption

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J. 8/6

J. C. 8/6