(1) பக்கங்களின் எண்ணிக்கை 12

(2) புதுக்கித் திருப்பிய நாள் 6/8/92

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

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அரசாணை எண்.
மு. கோப்புத் தாள் எண். 2129

அச்சகம்
பலவகை

நாள் : 1-8-1892 198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

6 sheets

ஆவண. கா-1—18,000—15-6-87.

2129/1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 22nd July 1892, No. 58 A.

In my predecessor's office-note No. 45, dated 16th February 1889, certain proposals were submitted in connection with the treatment of irregularities in cases of—

(1) Want of sanctioned estimates,
(2) Excesses over sanctioned estimates,
(3) Want of appropriation,
(4) Excesses over appropriation,

and, amongst them, I find the suggestion that divisional objectionable item statements should "in future come to the Examiner *through* the Superintending Engineer, instead of coming with the monthly accounts and then being sent by the Examiner to the Superintending Engineer for remarks."

2. Major Christie's reason for this change in procedure (*vide* para. 9 of his note) was that—

"The present plan involves great and inevitable delay in obtaining the Superintending Engineer's disposal, so much so that the Superintending Engineer's remarks are seldom or never received in time for submission to Government with the Provincial objectionable item statement."

3. The proposals above stated were approved by Government and their adoption authorized with effect from 1st April 1889.

4. Since then, however, the subject has been discussed by the Public Works Accounts Committee, and, in the Government of India, Public Works Department, Circular No. 34 P.W., an important change was ordered in connection with divisional objectionable item statements, viz., that, whereas these documents used formerly to be prepared by Executive Engineers, the *Examiner* was charged with the duty of initiating them in future.

5. It may, at first sight, appear that this would cause a delay in bringing irregularities to a Superintending Engineer's notice, but such is by no means the case, as will be seen from the following:—

"*Extract from preamble to Government of India Circular No. 9 of* 1889.—314. *Works slip.*—In order to enable the Executive Engineer to control his works, he would have, in his works ledger, a record of the outlay on each separate work by sub-heads when necessary, and, when the Superintending Engineer considered it necessary, he would require the totals of the works ledger under each sub-head to date in contrast with the estimate figures to be reported to him monthly or at longer intervals (*vide* para. 228 above).

"315. The most suitable form for this purpose would be one adapted from part I of the present form of work voucher. This might be called the works slip (*vide* appendix Y). In this the estimate figures should be printed. There should be as large a space as convenient given for remarks.

"316. *Superintending Engineer's responsibility.*—The responsibility for the watch over the sub-heads of the estimate would thus rest with the Superintending Engineer. He, and not the Examiner, can exercise an efficient check as he can allow deviations within such limits as may be prescribed for the circumstances of each work and province, or, if beyond his powers, can refer at once, on the merits of the question, to the Chief Engineer. By the acceptance of this

proposal, no really useful check will be abandoned and an efficient control, which will operate quickly and without troublesome correspondence, will be substituted for a procedure which is cumbersome and dilatory and which tends by its prolixity to be practically inefficient."

"*Extract from preamble to Government of India Circular No. 34 of 1889.*—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 regularizing the outlay, but at the time of ordering the expenditure he should at once take steps to obtain sanction."

6. Full provision has thus been made for keeping Superintending Engineers informed, even earlier than at present, of every irregularity in connection with estimates and appropriations, and, having been kept so informed and having taken action with regard to every irregularity that will subsequently appear in the Examiner's divisional objectionable item statement, a Superintending Engineer will be in a position to dispose of that document, when it reaches him, in a much more definite and practical manner than is at present possible.

7. All that is necessary is that steps to regularize outlay should be taken *at the earliest possible stage*. To this end, I will hold each divisional accountant responsible that every irregularity which comes under his notice in posting the register of works as *having already occurred* is promptly brought to an Executive Engineer's notice for report to the Superintending Engineer, and, if every Executive Engineer will, on his part, take the initiative *before ordering expenditure*, which he knows will cause an irregularity of any of the four classes mentioned in para. 1 of this note, the system will leave nothing to be desired.

8. I, therefore, beg the favour of early orders of Government, authorizing that the practice in this Presidency be assimilated to the procedure which has been approved by the Government of India for every other province.

Note by the Chief Engineer, Public Works Department.

I concur in the above remarks.

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

27th July 1892.

Order—dated 1st August 1892, No. 2129 W., Public Works.

The Examiner's proposals are approved.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

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

Exd. A. D. Xavier.
Spare Copies

2129
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GENERAL.
ACCOUNT.

Govt. of {1892} Madras.

PUBLIC WORKS.

Dated August, 1st.

Recd. *Encl.*

G.O., 1st Aug. 1892, No. 2129 W.

AUGUST.

Objectionable Outlay

Certain proposals by the Examiner of Public Works Accounts regarding the treatment of irregularities in cases of —, approved.

Orders (C. No. 1201/8)

KEEP-WITH CURRENT No. GOVT. OF MADRAS. } 1892. { P. W. DEPT.

dated 189

470-1 W & 16.2.89

EXAMINER, P. W. ACCOUNTS.

Madras, 22nd. July 1892.

OFFICE NOTE No. 58 A

To

W.

In my predecessor's office note No.45 dated 16th.February 1889 certain proposals were submitted in connection with the treatment of irregularities in cases of -

i. want of sanctioned estimates;

ii. excesses over sanctioned estimates;

iii. want of appropriation;

iv. excesses over appropriation;

and amongst them I find the suggestion that divisional objectionable item statements should " in future come to the Examiner through the Superintending Engineer, instead of coming with the monthly accounts and then being sent by the Examiner to the Superintending Engineer for remarks".

2. Major Christie's reason for this change in procedure (vide para 2 of his note) was that -

" the present plan involves great and inevitable delay in obtaining the Superintending Engineer's disposal, so much so that the Superintending

3000-3-2-91.

Engineer's remarks are seldom or never received in time for submission to Government with the Provincial objectionable item statement."

3. The proposals above stated were approved by Government, and their adoption authorized with effect from 1st. April 1889.

4. Since then, however, the subject has been discussed by the P.W.Accounts Committee, and in the Government of India P.W.D.Circular No.34 P.W, an important change was ordered in connection with divisional objectionable item statements, viz, that whereas these documents used formerly to be prepared by Executive Engineers, the Examiner was charged with the duty of initiating them in future.

5. It may, at first sight, appear that this would cause a delay in bringing irregularities to a Superintending Engineer's notice; but such is by no means the case, as will be seen from the following:-

Extract from preamble to Government of India Circular No.9 of 1889.

"3I4. Works slip - In order to enable the Executive Engineer to control his works, he would have, in his works ledger, a record of the outlay on each separate work by sub-heads when necessary; and when the Superintending Engineer considered it necessary he would require the totals of the works ledger under each sub-head to date, in contrast with the estimate figures, to be reported to him monthly or at longer intervals (vide para 228 above).

" 3I5. The most suitable form for this purpose would be one adapted from Part I of the present form of work voucher. This might be called the works slip (vide Appendix Y). In this the estimate figures should be printed. There should be as large a space as convenient given for remarks.

" 3I6. Superintending Engineer's responsibility - The responsibility for the watch over the sub-heads of the estimate would thus rest with the Superintending Engineer. He, and not the Examiner, can exercise an efficient check as he can allow deviations within such limits as may be prescribed for the circumstances of each work and province, or, if beyond his powers, can refer at once, on the merits of the question, to the Chief Engineer. By the acceptance of this proposal, no really useful check will be abandoned, and an efficient control, which will operate quickly & without troublesome correspondence, will be substituted for a procedure which is cumbersome and dilatory, and which tends by its prolixity to be practically inefficient."

Extract from preamble to Government of India Circular No.34 of 1889.

"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 regularizing the outlay, but at the time of ordering the expenditure, he should at once take steps to obtain sanction."

6. Full provision has thus been made for keeping Superintending Engineer's informed, even earlier than at present, of every irregularity in connection with estimates and appropriations; and having been kept so informed, and having taken action with regard to every irregularity that will subsequently appear in the Examiner's divisional objectionable item statement, a Superintending Engineer will be in a position to dispose of that document, when it reaches him, in a much more definite and practical manner than is at present possible.

7. All that is necessary is that steps to regularize outlay should be taken at the earliest possible stage. To this end, I will hold each divisional accountant responsible that every irregularity which comes under his notice in posting the register of works, as having already occurred, is promptly brought to an Executive Engineer's notice for report to the Superintending Engineer; and if every Executive Engineer will, on his part, take the initiative before ordering expenditure which he knows will cause an irregularity of any of the four classes mentioned in para I of this note, the system will leave nothing to be desired.

8. I therefore beg the favour of early orders of Government, authorizing that the practice in this Presidency be assimilated to the procedure which has been approved by the Government of India for every other Province.

C.

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N° 2129. W. 31st August 92

28 July

The Examiner's proposals are approved

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Ch

The Chief Engr. for Insp.
Supdt. Engineer
Chief. Archt. to Board
Supdt of Works P. Project
Asst W. Archt.

27/7

21.8.92

Obl. 64-7
H. M. 2-7

Acc. 7565

Govt. of {1892} Madras.

PUBLIC WORKS.

Dated

Read. Encl.

G.O. 1st August 1892 No. 2129. W

Objectionable outlay

Certain proposals by the Examiner of P.W. Accts. regarding the treatment of irregularities in cases by ——, approved.

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J. 1/8.

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