

- (1) பக்கங்களின் எண்ணிக்கை 14
 (2) புதுக்கித் திருப்பிய நாள் Aug 1891
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் dy

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

145

அரசாணை எண். மு. கோப்புத் தாள் எண். <u>2351</u>	அச்சகம் பலவகை
நாள் : <u>24 - 8 - 1892</u> <u>198</u>	

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

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ஆவண. கா-1-18,006-15-6-87.

dy

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 15th August 1892, No. 97 A.

[Registers of works.]

In continuation of my office-notes marginally quoted, the manner in which these important records of expenditure are posted calls for urgent attention.

No 89 A. of 12th August 1892.	
" 90 A. of "	
" 93 A. of 13th "	

2. The Chief Engineer, Public Works Department, is probably aware that in certain, if not in the majority, of divisions, the registers of works are not posted until after the accounts of a month have been submitted for audit. This is a serious defect, as the schedule of expenditure on works, which forms a part of the monthly accounts, should be based on the registers of works, but it has more than once been urged that, with the existing staff in divisional offices, it was impossible to complete these registers before submission of the monthly accounts by due date.

3. My inspection of the accounts of the Coimbatore division has shown me *where* the "screw is loose" in that office at least, and I am given to understand that the practice followed at Coimbatore prevails throughout the Presidency.

4. The reason given by the accountant for the procedure at Coimbatore is ludicrous. It amounts to this: *because* "work is heavy" and "difficulty is experienced in getting the monthly accounts ready by due date," *therefore* additional work is undertaken to expedite their preparation!

5. In order to compile the monthly accounts and complete the schedule of expenditure, the following expedient is resorted to:—

(i) Every payment is entered in what is practically a condensed form of register of works under cash, stock and total.

(ii) The monthly total of each of these columns is carried into columns 5, 6 and 7 of the schedule of expenditure, which work up to the charges in the cash and stock accounts current.

The form used for the first process is the obsolete "Examiner, works form No. 319," and it is additional to the prescribed form of register of works, which thus practically becomes a subsidiary record.

6. "Something attempted, something done," in the submission of the monthly accounts to audit, attention is next turned to completion of the office records on which those accounts are supposed to be based. On receipt of "all the ten-day reports" the work abstract is compiled and on completion of this the register of works is posted, may be a fortnight or more after despatch of the monthly accounts to the Examiner.

7. But this is a complete reversal of the order of things.

8. And this is not all. The schedule of expenditure is not merely a record of charges of the month, but it shows the total outlay of year and up to date, and amount of appropriation and estimate, and the only authorized source from which to obtain these figures is the register of works; but, as that record has not been posted for the month in question, the required particulars are obtained as follows:—

Column 8, outlay of year compared with grant, from the obsolete form 319.

Column 9, amount of appropriation, from the register of grants.

Column 11, charges up to date, from the obsolete form 319.

Column 12, amount of estimate, from the obsolete form 319.

No procedure could well be more "round about" and the effect of it is that there is no guarantee that the schedules of expenditure rendered to the Examiner are in accord with the registers of works in the Executive Engineer's office on which they are supposed to be based.

9. The first point on which I would ask for stringent orders of Government is against the use of an unauthorized form in any office. If an Executive Engineer experiences difficulty in complying with all requirements by means of authorized forms and will represent his difficulty to me, I shall always be ready either to explain the matter personally, or to depute an officer or accountant to his office who will be able to remove the difficulty; but it is impossible for an Examiner to give divisional officers any practical help, or to save them unnecessary work as long as local expedients are resorted to by divisional accountants.

10. In the next place, I would request that Government may be pleased to order that the following procedure, *and no other*, should be observed in connection with the registers of work and schedules of expenditure:—

(i) As soon as each ten-day report is received, post the transactions into the work abstract, *without waiting* for the ten-day reports for the remaining periods of the month.

(ii) Complete the work abstract as regards "adjustments" on the 10th of the month following that to which they relate.

(iii) Post the registers of work *at once*, from the work abstracts thus completed.

(iv) From the registers of work thus posted complete columns 7 to 13 of the schedule of expenditure.

(v) Fill in columns 5 and 6 of the schedule from the work abstract and see that the total of cash and stock against each work agrees with the amount in column 7 as taken from the register of works.

By strict adherence to (i) the compilation of work abstracts will be in progress throughout the month instead of being left, as is now the case, to be rushed through when the time arrives for posting the registers of works.

11. But in order that this procedure may be followed so as to ensure the posting of these registers, by, say, the 15th, of each month, it is absolutely necessary that there should be no delay on the part of sub-divisional officers in submitting ten-day reports to the Executive Engineer. At present the delay in the Coimbatore division is considerable and I beg that the earliest possible date, after completion of each period to which a report relates, may be fixed for its submission and that Executive Engineers may be required to insist upon their submission by the date that may be prescribed.

ORDER—dated 24th August 1892, No. 2351 W., Public Works.

His Excellency the Governor in Council approves the proposals contained in the foregoing note from the Examiner and authorizes their adoption.

(True Extract.)

Major, R.E.,
Under-Secy. 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

2351
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GENERAL
ACCOUNT.

Govt. of {1892} Madras.
PUBLIC WORKS.

Dated August, 24th.

Recd.

Encl.

G.O., 24th Aug. 1892, No. 2351 W.

AUGUST.

Registers of Works

Certain proposals of the Examiner, Public Works Accounts, in connection with the — and schedules of expenditure approved and their adoption authorized,

827
2351 W of 92
In para 11 the
Exr asks that
a date may be
fixed for the
submission, after
completion of each
period, of the
10 days reports to
the Ex. Engr -

It seems hardly
practicable to do
so.

In order that the
work abstracts
should be written
up, the Ex. Engr. would
have to insist

the submission

10 days reports

list

possible debt
after completion
of period.

8/11/1892

KEEP WITH CURRENT No.
dated 189

No. 89 A. of 12th. August 1892.
No. 90 A. of 12th. do
No. 93 A. of 13th. do

(C. No. 1201.)

GOVT. OF MADRAS. } 1892. { P. W. DEPT.
EXAMINER, P. W. ACCOUNTS.

Madras, 15th August 1892.

OFFICE NOTE No. 97A

To W. 27/4 1892

Registers of Works.

In continuation of my office notes marginally quoted, the manner in which these important records of expenditure are posted calls for urgent attention.

2. The Chief Engineer P.W.D. is probably aware that in certain, if not in the majority of Divisions the registers of works are not posted until after the accounts of a month have been submitted for audit. This is a serious defect, as the schedule of expenditure on works, which forms a part of the monthly accounts, should be based on the registers of works, but it has more than once been urged that with the existing staff in divisional offices it was impossible to complete these registers before submission of the monthly accounts by due date.

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- ii. the monthly total of each of these columns is carried into columns 5, 6 and 7, of the schedule of expenditure, which work up to the charges in the cash and stock accounts current.

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supposed to be based. On receipt of "all the 10 day reports" the work abstract is compiled, and on completion of this the register of works is posted, may be, a fortnight or more after dispatch of the monthly accounts to the Examiner.

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ii. complete the work abstract, as regards "adjustments" on the 10th. of the month following that to which they relate.

iii. post the registers of work, at once, from the work abstracts, thus completed.

iv. from the registers of work, thus posted, complete columns 7/10/13 of the schedule of expenditure.

v. fill in columns 5 and 6 of the schedule from the work abstract, & see that the total of cash and stock, against each work, agrees with the amount in column 7 as taken from the register of works. *27/10*

By strict adherence to i, the compilation of work abstracts will be in progress throughout the month, instead of being left, as is now the case, to be rushed through when the time arrives for posting the registers of works.

II. But in order that this procedure may be followed so as to ensure the posting of these registers, by, say, the 15th. of each month, it is absolutely necessary that there should be no delay on the part of sub-divisional officers in submitting 10 day reports to the Executive Engineer. At present the delay in the Coimbatore Division is considerable; and I beg that the earliest possible date after completion of each period to which a report relates, may be fixed for its submission, and that Executive Engineers may be required to insist upon their submission by the date that may be prescribed.

27/5/8
C.

gentl. B. B. B. B.
A. B. B. B. B. B. B.

N^o 2351. W. of 24. August 1892
Hm

A. H. B. B. B. B. B. B.

Rees: 15-8-92

H. E. the Governor in
Council approves the
proposals contained in
the foregoing note from
the Examiner and autho-
rises their adoption.

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Ch. 2 for I
Suptg Engro
C. A to Govt
S of W. P. P
Enc P. W. A

over
18.15

22.8.92

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12-8

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Govt. of 1892 Madras.

PUBLIC WORKS.

Dated

Recd

Encl

G.O. 24th August 1892 No. 2351-7

Registers of Works

Certain proposals of the
Examiner P.W. Accounts in
connection with the
and Schedules of expenditure,
approved and their adoption,
authorized.

(7)

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2/10/8.

2.6.24/8