

- (1) பக்கங்களின் எண்ணிக்கை 22
 (2) புதுக்கித் திருப்பிய நாள் 3/9/
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் [Signature]

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.O. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	2873	அச்சகம் பலவகை
நாள் :	15.10.1892	198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

11 Sheet

ஆவண. கா-1-18,000-15-6-87.

[Signature]

1/2873

General.
Account.

Office-note from the Examiner of Public Works Accounts, No. 189-A, dated
15th September 1892.

6. On receipt in an Executive Engineer's office of every bill it should be legibly stamped with the date of receipt by the head clerk or some one working under his orders, and not by any of the accounts staff. This date should be entered in column 5 of the register. The difference between column 3, date of measurement, and column 4, date of bill (i.e., the date on which it is submitted by the sub-divisional officer), will at once fix responsibility for delay at this stage on the sub-divisional office, while a comparison of column 5, date of receipt, and column 6, date of payment, will bring the delay home to the divisional accountant.

ENCLOSURE.

— DIVISION.

Office-note from the Examiner, Public Works Accounts, dated Madras, 30th September 1892, No. 217-A.

[Para. 2 of G.O. No. 2703 W., dated 29th September 1892.]

At an Examiner's inspection of the accounts of a divisional office, it is impossible to ascertain every irregularity that may exist in them; under rules the accounts of only one month are subjected to test-audit, and it may thus happen that those accounts may be free from any particular irregularity which is of frequent occurrence in other months of the year. In the inspection of the accounts for March 1892 of the Trichinopoly division, however, fifteen instances of delay in payment to contractors were noticed, and a reference to the vouchers of other divisions affords abundant proof that the irregularity extends to nearly every division in the Presidency.

2. Delays of over three months are regularly brought to notice of Executive Engineers by this office in the audit notes on their accounts, but on the principle that "prevention is better than cure," I would earnestly recommend that the procedure proposed in paras. 5 to 7 of my note No. 189-A, dated 15th September 1892, be sanctioned by Government.

3. The posting of the proposed register will not occupy more than from four to six hours in the whole month, while the three or four minutes spent by an executive officer in scrutinizing it daily will be a strong deterrent against any malpractices on the part of subordinates in deferring payments of the dues of contractors and others until it suits their purposes to pass the bills.

4. I am averse to imposing any additional work on divisional offices, as evidenced by my numerous proposals for reduction of work in them, but in a matter of such importance as that under notice, I submit that it is most desirable to give Executive Engineers an effective control over the work of their accountants and sub-divisional officers even were the extra labour involved much greater than it will really be.

Note by the Chief Engineer, Public Works Department.

The facts brought forward by the Examiner show that there is a real need for the introduction of the register proposed in paras. 5 to 7 of his note of the 15th September 1892, and I therefore support his proposals.

8th October 1892.

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

ORDER—dated 15th October 1892, No. 2873 W., Public Works.

His Excellency the Governor in Council approves of the proposals of the Examiner, Public Works Accounts, referred to in the first of the papers recorded above, which are supported by the Chief Engineer, and authorises their adoption.

(True Extract.)

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

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

Exd. T. K. Narayana Aiyangar.
Spare Copies.

GENERAL.
ACCOUNT.

Govt. of {1892} Madras.
PUBLIC WORKS.

Dated October, 15th.

Recd.

Encl.

G.O., 15th Oct. 1892, No. 2873 W.

OCTOBER.

Bills

Certain proposals of the Examiner, Public Works Accounts, to secure prompt payment of all — in divisions, approved for adoption.

Paras 5 to 7 of office Note from the Examiner, Public Works Accounts, No. 189-A dated 15 September 1892, with the form therein referred to:—

5. I do not at present ask for orders in regard to the Accountants' conduct, as I await any explanation he may have to offer on this and other irregularities; but it appears to me imperative that measures should be taken to provide each Executive Engineer with ready means of ensuring prompt payment of all bills. And to this end I submit, for the approval of Government, a form or register that was introduced, with very salutary results, in the Central Provinces.

6. On receipt in an Executive Engineer's office

office of every bill it should be legibly stamped with the date of receipt, by the head-clerk or some one working under his orders, and not by any of the accounts staff - This date should be entered in column 5 of the register. The difference between column 3, date of measurement, and column 4, date of bill (i.e. the date on which it is submitted by the sub-divisional officer) will at once fix responsibility for delay at this stage on the sub-divisional officer, while a comparison of ^{column} form 5, date of receipt, and column 6, date of payment, will bring the delay home to the divisional accountant.

7. Without a systematic record, such as this, it is impossible for an Executive

Executive Engineer to exercise an efficient control over his accountant in the matter under notice. The form proposed is so simple that it will take very little time to post; but when written up it will fail of its purpose unless it is frequently inspected by the Executive Engineer. It will not take five minutes a day to inspect it, and initial it in token of such scrutiny, - a scrutiny which I am confident will be a strong deterrent against any undue delay in the payment of bills. I therefore earnestly recommend the use of this form, as described above, throughout the Presidency.

E. J. P.

KEEP-WITH

CURRENT No.

GOVT.
OF MADRAS.

1892.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

dated

189 .

Madras, 30th September 1892.

OFFICE NOTE No. 217. A

To

W.

Para 2 of G.O.No.2703 W.dated 29th.
September 1892.

At an Examiner's inspection of the accounts of a Divisional office, it is impossible to ascertain every irregularity that may exist in them : under rules, the accounts of only one month are subjected to test-audit, and it may thus happen that those accounts may be free from any particular irregularity which is of frequent occurrence in other months of the year. In the inspection of the accounts for March 1892 of the Trichinopoly Division, however, 15 instances of delay in payment to contractors were noticed; and a reference to the vouchers of other divisions affords abundant proof that the irregularity extends to nearly every Division in the Presidency.

2. Delays of over 3 months are regularly brought to notice of Executive Engineers, by this office, in the audit notes on their accounts; but on the prin

principle that "prevention is better than cure", I would earnestly recommend that the procedure proposed in paras 5 to 7 of my note No. 189 A, dated 15th. September 1892 be sanctioned by Government.

3. The posting of the proposed register will not occupy more than from 4 to 6 hours in the whole month, while the three or four minutes spent by an Executive Officer, in scrutinizing it daily, will be a strong deterrent against any mal-practices on the part of subordinates in deferring payments of the dues of contractors and others until it suits their purposes to pass the bills.

4. I am as averse to imposing any additional work on Divisional offices, as evidenced by my numerous proposals for reduction of work in them; but in a matter of such importance as that under notice, I submit that it is most desirable to give Executive Engineers an effective control over the work of their Accountants and Sub-divisional officers, even were the extra labour involved much greater than it will really be.

Ex. B no 2647 W 22.7.92
 H. 2600 W 24.8.92
 365 W 6.2.90
 1161 W 27.4.91
 Ex. B no 672 W 7.1.91
 Ex. B no 166 W 17.1.91
 Ex. B no 672 W 7.1.91
 Ex. B no 3058 W 5.12.90
 Ex. B no 2872 W 29.10.90
 Ex. B no 4170 W 15.10.90
 " 3766 W 8.10.90
 " 3400 W 25.8.90
 Ex. B no 1605 W 9.6.90
 " 3197 W 11.11.89
 Ex. B no 4554 W 9.9.10.89
 Ex. B no 2479 W 10.7.89
 Ex. B no 3988 W 7.7.89
 Ex. B no 1208 W 16.5.89
 " 70 W 11.1.89
 Ex. B no 4032 W 1.12.88
 Ex. B no 2711 W 1.9.88
 " 3290 W 13.12.87
 H. 2984 W 2.11.87

G.O. 2703 W 29.9.92.

File put up with
 Cms. 11756 of 92.

File put up with
 Cms. 11756 of 92.

Recd: 30.9.92

15.10.92

195-9
 4-10

11-10
 13-10

Office Note from the Examiner P. W.
 Accounts No 217 + d/ Sept 30. 1892.

7/2873

Colonel Pennington

writes:-

Note by Chief Engineer

P. W. D.:-

The facts brought forward by the Examiner show that there is a real need for the introduction of the register proposed in paras 5 to 7 of his note of the 15th September 1892, and I therefore support

Print

proposed new

his proposals.

(P) J. P.

Ea

8. x. 92

8. x. 92

11. 00. 4

11. 00. 4

11. 00. 4

11. 00. 4

22. 9. 92

Perkins 4-10
Nov 11-10 13-10.

Circ 9844

on 2/20

For orders, with
S. W. Co. disposed to
by Sp. Co. 26494 of
23 Sept 1892.

Circ
30. 9. 92

N. Penyon

For orders.

As his Examiner
States that delays
power 3 months are
regularly brought to
the notice of Ex. Com.
when audit ledgers
their accounts, his
necessity for

0/30/92 interrupting the
proposed new

his

9/28/92

Form of register
has been
conclusively shown.

I think the
register
is

W.H.
4.10.92

Est. J. L. H.

The facts in the
Journal of the Pension
show that there
is a real need
for the in construction
of the register proposed
in Jan 5 1877 in
with of the 15th September
1892, and I therefore
support the proposal -

J
E. H.

For order
W. H. 8.10

2.997

Libyan 4-10
Nov 11-10 12/13-10

9/28/92

Read the following:—

Office Note from the E. W. Acts No. 217 H. d/30.1.92
Noted by Chief Engineer P. W. D. d/ 8.10.92

FOR ORDERS.

W.H.
11.10.92

Approved
W.H.
12 Oct

C No 9844

Govt. of Madras.
PUBLIC WORKS.

By

7/11/92

Recd.

Recd.

Recd.

15 October 2 No 2873-6

Bills

Certain proposals of the
Examiners P.W. Accounts
to secure prompt payment
of all — in Divisions,
approved for adoption

190

14

15/10