(1) பக்கங்களின் எண்ணிக்கை 20

(2) புதுக்கித் திருப்பிய நாள் நவம்பர் 1990

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் ✓

# தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண். 1535

மு. கோப்புத் தாள் எண்.

அச்சகம்

பலவகை

நாள் : 8/6/1893 198

**மடிக்கவோ கண்டபடி கையாளவோ கூடாது**

10 Sheet

ஆவண. கா-1—18,006—15-6-87.

GOVERNMENT OF MADRAS.

1535/1

## PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 26th May 1893, No. 187 A.

With the view to assimilate as far as possible the accounts procedure in this Presidency with that prescribed by the Government of India Code and forms and also to simplify work, attention is invited to the Proceedings marginally noted laying down (*a*) at the instance of the late Examiner that the Provincial objectionable item statements should be prepared quarterly and divided into three distinct groups for each circle representing different classes of irregularities, and (*b*) that these should be submitted on varying dates as follows:—

G.O., No. 916 W. of 20th March 1888.
„ „ 2871 W. of 14th Sept. „
„ „ 470 W. of 16th Feb. 1889.

| Overdue completion reports. | Irregularities. | |
|---|---|---|
| | As to estimate. | As to appropriation. |
| 1st January. | 1st February. | 1st June. |
| April. | May. | September. |
| July. | August. | December. |
| October. | November. | February. |
| | | March. |

2. Overdue completion reports—these will now be shown under "Miscellaneous irregularities" or dealt with by special report when necessary—have now been omitted from the category of irregularities to be specifically entered in objectionable item statements by Standing Order No. 256 of 1892 amending paras. 56 and 57, Chapter XIV of the Code, and the Government of India form of Provincial objectionable item statement, No. 62 A., provides for the inclusion in each statement of all irregularities remaining unremedied (i) as to estimate, (ii) as to appropriation, and (iii) of a miscellaneous character as defined in the Standing Order quoted above; and in para. 63 of the Code rules just referred to, it is laid down that this statement should be prepared monthly.

3. I would therefore recommend that monthly statements, prepared in strict accordance with the above orders, be substituted for the quarterly statements now submitted.

4. One great advantage of this change of procedure is that, whereas if outlay is incurred in the same month on a particular work without estimate and appropriation, the matter is *now* reported to Government on two separate occasions at intervals of one month, both irregularities will in future be reported side by side in the same statement. Orders on either point are more or less connected with a consideration of the facts relating to the other, and it is manifestly desirable that the irregularities in connection with a work should be reported to Government in a comprehensive and complete form. A reference to the Provincial objectionable item statements for March 1893 will illustrate what I have endeavoured to explain in this paragraph.

5. The Madras form (enclosure A) was not adapted to show irregularities of more than one description in the same month; but the Government of India form (enclosure B) makes full provision for this with the utmost clearness, and its adoption in its entirety is strongly recommended.

6. The date for submission of the Provincial objectionable item statement having been extended by the Government of India from two to three months after the close of the month to which it refers, more time is now allowed for the removal of irregularities discovered in audit by reference to Executive Engineers and Superintending Engineers through the monthly statements that are submitted to Superintending Engineers; and as the report to Government will include only such items as remain unremedied three months after the month to which they relate, it is hoped that they will in future be much shorter than they have hitherto been.

7. Under this procedure, the following, subject to the deviations suggested below, would be the dates for submission of the combined monthly statements to Government:—

| Period. | Date. | Remarks. |
|---|---|---|
| April ... | ... 1st August ... | These would not include irregularities as to appropriation—see Code, Chapter XIV, para. 56. |
| May ... | ... 1st September ... | |
| June ... | ... 1st October ... | |
| July ... | ... 1st November ... | ...... |
| August ... | ... 1st December ... | ...... |
| September | ... 1st January ... | ...... |
| October ... | ... 1st February ... | This variation of dates during third quarter is recommended to allow of appropriations being made in time. |
| November | ... | |
| December | ... 1st March ... | These can only be effective as regards excesses on estimates and will be sent forward after two months in each case. |
| January ... | ... 1st April ... | |
| February | ... 1st May ... ... | |
| March ... | ... 1st June ... ... | |

8. Serious irregularities requiring early orders will be made the subject of special reports under the provisions of Code, Chapter XIV, para. 56, and Chapter XV, para. 25, independently of the regular objectionable item statement in which the special reports will however be included.

9. To prevent all possibility of misconception, I may state that every irregularity discovered in audit will continue to be investigated *monthly* through the medium of the divisional objectionable item statement in reference to which no change is proposed. The simplification in procedure is recommended only in connection with the Provincial objectionable item statement which is submitted to Government.

10. Early orders of Government on these proposals is requested so as to admit of their introduction with effect from the accounts for April 1893.

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Order—dated 8th June 1893, No. 1535 W., Public Works.

The Government has no objection to the adoption of the Examiner's proposals which are in conformity with the provisions of the Government of India Code.

(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. C. A. Munisawmy.
Spare Copies

1535/2

GENERAL.
ACCOUNT.

# Govt. of {1893} Madras.

## PUBLIC WORKS.

*Dated June, 8th*

*Recd.* *Encl.*

**G.O., 8th June 1893, No. 1535 W.**

**JUNE.**

## Provincial Objectionable Item Statements

Proposals of the Examiner recommending the adoption of the Government of India form of monthly — in lieu of the quarterly statements now submitted to Government, approved.

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## NOTES.

### Reference to P. W. D. Code.

*Chapter XIV, section ii, paras. 61 to 63 and 65.*

1. The object of this Return is to place before Government an analysis of all shortcomings in matters of financial regularity in the operations of each month, with a view to their being remedied. It should be submitted to the local Government on the 1st day of the third month succeeding that to which the accounts relate, and should be drawn up separately for each fund and branch.

2. The statement will be posted from the Divisional Statements of Objectionable Items (Form No. 39) and Schedules of the Divisions concerned. The statement need not be delayed in order to embody the remarks of the Superintending Engineers if these do not reach the office in time. It is desirable, however, that the Superintending Engineer's opinion should be recorded, as far as may be practicable, and in order to ensure this being done, the Divisional Statement of Objectionable items should be checked immediately on receipt and sent to the Superintending Engineer for his remarks before the audit of the other accounts is proceeded with.

3. All Executive Officers who have failed to submit their Divisional Statements of Objectionable Items with their Monthly Accounts, as well as those whose statements are *generally incomplete,* should be specially brought to the notice of Government under "General Remarks" at the end of the statement.

4. Items of irregular expenditure, which are left unincluded by Executive Engineers in their Divisional Statements of Objectionable Items, should be distinctly noted as such, either in a separate supplementary statement or in the original statement in red ink.

5. Columns under all the heads should be filled up in each case, so as to bring out clearly where estimate or appropriation exists, and where it does not.

6. In the case of large projects such important features as the following should be stated with precision :—

A. Lump sum estimate.
B. Abstract detail estimate by sub-heads, and so on.
{ 1. Submitted to Chief Engineer.
2. Submitted to Supdg. Engineer.
3. Not yet submitted.

7. A large work which is proceeded with on merely a lump sum sanction is still objectionable till an abstract and detail estimate by sub-heads is submitted and sanctioned for it by competent authority.

8. Special mention should be made of works being carried out in portions by authorities, beyond whose powers of sanction it would be to sanction the expenditure as a whole.

9. An important point to notice is the duration of a serious irregularity.

10. Voluminous masses of detail, when their practical significance could be given in a few lines, should, as a rule, be avoided. If, for instance, the state of matters as to sanction in one month does not materially differ from that of a preceding month, it will answer all practical purposes to say so, instead of sending another full report.

11. Too much stress can never be laid on the fact that this statement is not to take the place of Special reports, then and there, of works on which serious irregular expenditure is being largely incurred, either without estimate or appropriation.

12. The entries in the statements should be made by Circles and Divisions so as to enable the form for Divisional registers of objectionable expenditure to be done away with.

13. Serious delays in the submission of completion reports should also be reported in this statement.

14. In the column "Orders of Local Government" in the office copy of the statement, against those items which have been remedied, the number and date of the order or sanction removing the objection should be entered.

15. An extract from this statement of all the more serious irregularities should be submitted to the Accountant General, Public Works Department, and all those items which have to be specially brought to his notice should have marked against them, in the column "Orders of Local Government," in the office copy, "Accountant General, Public Works Department," in red ink.

16. This statement, as also the extract referred to above, will be accompanied by an abstract of the objectionable items unremedied in Form No. 62B.

---

B

**P. W. D. Form No. 62 A.**

PROVINCE.

BRANCH—

FUND— 1535/3

MONTH—

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of the month.

*No.*

*Dated the* ____________ 189 .

Submitted to the Secretary to the ____________

____________

in the Public Works Department.

Caledonian Stm. Pg. Co.—No. 2[illegible] P W—27-10-91—2,000.

P. W. D. Form No. 62 A.
(Outer sheet.)

# Statement of Objectionable items in the accounts of Executiv

| Item No. | Circle, Division and Description of work. | Month in the accounts of which objectionable expenditure first appeared. | Comparison with estimate. | | |
|---|---|---|---|---|---|
| | | | Amount of estimate. | Expenditure up to date. | Excess over estimate. |
| | | | Rs. | Rs. | Rs. |

P. W. D. Form No. 62 A.
(Outer sheet.)

PROVINCE.

1535/4

# Engineers remaining unremedied to end of ____________ 189 .

| Comparison with appropriation. | | | Miscellaneous irregularities. | Expenditure during the month. | Opinion of the Superintending Engineer with final remarks by the Examiner. | Orders by local Government or Administration. |
|---|---|---|---|---|---|---|
| Amount of appropriation. | Expenditure of the year. | Excess over appropriation. | | | | |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |

*Examiner, P. W. Accounts.*

# NOTES.

REFERENCE TO MADRAS P. W. D. CODE,

EDITION OF 1886.

PARAS. 1966—69.

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1. The object of this return is to place before government an analysis of financial irregularities of certain classes with a view to their being remedied. The classes of irregularities and the periods for reporting them to government, are as follow:—

*Irregularities as to estimate* ("want of estimate," "excess over estimate," "sanctions for major irrigation works (not charged against revenue) requiring renewal or revision under code para. 1509," "want of confirmation to provisional sanction," "want of revised estimate") on the 1st of February, May, August and November, for the periods ending 30th November, 28th February, 31st May and 31st August, respectively.

*Irregularities in respect of appropriation* ("want of appropriation," and "excess over appropriation") on the 1st of June, September, December, February and March, for the periods ending 31st March, 30th June, 30th September, 30th November and 31st December, respectively.

2. The classification of items in the statement should be confined to the separation of *new* items from *old and repeated* items, the latter being further sub-divided according to the month of origin. The new items should be entered first and then the older items in order, the oldest being entered last. The months to which the several items relate should be entered in column 2 above the particulars of the items concerned.

3. The provincial statement will be posted from divisional statements, but its submission to Government should not be delayed owing to non-receipt of divisional objectionable item statements, and the fact of any such not being received in time for inclusion in the provincial statement should be reported to government against the division concerned.

4. Items of irregular expenditure which are left unincluded by executive engineers in their divisional statements should be distinctly noted as such in the statement to government.

5. In the case of large projects such important features as the following should be stated with precision:—

| | |
|---|---|
| A. Lump sum estimate.<br>B. Abstract detail estimate by sub-heads, and so on. | 1. Submitted to chief engineer.<br>2. Submitted to superintending engineer.<br>3. Not yet submitted. |

6. A large work which is proceeded with on merely a lump sum sanction is still objectionable till an abstract and detail estimate by sub-heads is submitted and sanctioned for it by competent authority.

7. Special mention should be made of works being carried out in portions by authorities, beyond whose powers of sanction it would be to sanction the expenditure as a whole.

8. An important point to notice is the duration of a serious irregularity.

9. Voluminous masses of detail when their practical significance could be given in a few lines should always be avoided as a rule. If, for instance, the state of matters as to sanction in one month, does not materially differ from that of a preceding month, it will answer all practical purposes to say so, instead of sending another full report.

10. This statement is not to take the place of special reports, then and there, of works on which serious irregular expenditure is being largely incurred, either without estimate, or appropriation.

---

A

P. W. D. FORM,
No. M 112.

OFFICE OF EXAMINER OF P.W. ACCOUNTS,
MADRAS.

1535/5

CIRCLE ______

IRREGULARITIES IN RESPECT OF }

---

## Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the period ending ______ 189 requiring orders of Government.

---

*Index letter to be entered in column 3 indicating Funds to which Expenditure is chargeable.*

[CODE APPENDIX M.]

**H**=35. Construction of Protective Irrigation Works—Imperial.

**I**=42. Major Irrigation Works—Imperial.

**K**=43. Minor Works and Navigation—Provincial.

**L**=44. Military Works—Imperial.

**M**= 45. Civil Works Imperial.

**N**= 45. Civil Works Provincial.

**O**= 45. Civil Works Local.

**P**=49. Irrigation Works.

**R**= General Tools and Plant.

Provincial Statement of Objectionable Items in respect of ____________ for the period ending ____________ 189 .

N.B.—*In the case of appropriations, the amount in column 5 is the outlay of the year only.*

| Item No. | Particulars of each item. | Fund to which chargeable. | Amount of | Outlay to date against | Excess over | Expenditure during the quarter. | Opinion of the Superintending Engineer, with final remarks by the Examiner. | Orders by Government. |
|---|---|---|---|---|---|---|---|---|
| | | | Estimate Appropriation. | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | | |

1535/6

____________ Forwarded for orders to the Secretary to Government, Public Works Department, Madras.

Madras, ____________ 189

Major, R.E.,
*Examiner of Public Works Accounts, Madras.*

2,000—16-12-91.

(C. No. 1201/5.)

KEEP-WITH CURRENT No. dated 189 .

GOVT. OF MADRAS. } 1893 . { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

B38/7

Print without [illegible]

Madras, 26 May 1893.

OFFICE NOTE No. 187 A.

To

W.

1 Proc

With the view to assimilate as far as possible the accounts procedure in this Presidency with that prescribed by the Government of India Code & forms and also to simplify work, attention is invited to the proceedings marginally noted laying down (a) at the instance of the late Examiner that the Provincial objectionable item statements shou be prepared quarterly and divided into 3 distinct groups for each Circle representing different classes of irregularities, and (b) that these should be submitted on varying dates, as follows:-

G.O.No.916 W.of 20th. March 1888.
,, No.2871 W. of 14th.September 1888.
,, 470 W.of 16th.February 1889.

| Overdue Completion Reports. | Irregularities | |
|---|---|---|
| | as to Estimate | as to Appropriation |
| 1st.January | 1st.February | 1st.June |
| April | May | September |
| July | August | December |
| October | November | February |
| | | March |

2. Overdue Completion Reports-these will now be shown under "miscellaneous

17 9/7 4

irregularities", or dealt with by special report, when necessary — have now been omitted from the category of irregularities to be specifically entered in objectionable item statements by S.O. No.256 of 1892, amending paras 56 and 57 chapter XIV of the Code, and the Government of India form of Provincial objectionable item statement, No.62 A. provides for the inclusion in each statement of all irregularities remaining unremedied (i) as to estimate (ii) as to appropriation and (iii) of a miscellaneous character, as defined in the S.O quoted above; and in para 63 of the Code rules just referred to it is laid down that this statement should be prepared monthly.

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3. I would therefore recommend that monthly statements, prepared in strict accordance with the above orders, be substituted for the quarterly statements now submitted.

4. One great advantage of thischange of procedure is that, whereas if outlay is incurred in the same month on a particular work without Estimate and Appropriation, the matter is now reported to Government on two separate occasions at intervals of one month, both irregularities will in future be reported side by side in the same statement. Orders on either point are more or less connected with a consideration of the facts relating to the other, and it is manifestly desirable

With B

1535/8

S.O.?

that the irregularities in connection with a work should be reported to Government in a comprehensive and complet form. A reference to the Provincial objectionable item statement for March 1893 ~~(submitted with my No. dated May 1893 )~~ will illustrate what I have endeavoured to explain in this para.

2 P

5. The Madras form ( enclosure A) was not adapted to show irregularities of more than one description in the same month; but the Govt. of India form ( enclosure B ) makes full provision for this, with the utmost clearness, and its adoption in its entirety is strongly recommended.

6. The date for submission of the Provincial objectionable item statement having been extended by the Government of India from 2, to 3 months after the close of the month to which it refers, more time is now allowed for the removal of irregularities discovered in audit by reference to Executive Engineers and Superintending Engineers, through the monthly statements that are submitted to Superintending Engineers; and as the report to Government will include only such items as remain unremedied 3 months after the month to which they relate, it is hoped that they will in future be much shorter than they have hitherto been.

7. Under this procedure, the followin

subject to the deviations suggested below, would be the dates for submission of the combined monthly statements to Government:-

| Period | Date | Remarks. |
|---|---|---|
| April | Ist.August | These would not include irregularities as to appropriation see Code chapter XIV, para 56. |
| May | Ist. September | |
| June | Ist.October | |
| July | Ist.November | |
| August | Ist.December | |
| September | Ist.January | |
| October | Ist.February | This variation of dates during 3rd. quarter is recommended to allow of appropriations being made in time. |
| November | | |
| December | Ist.March | These can only be effective as regards excesses on Estimates and will be sent forward after 2 months in each case. |
| January | Ist.April | |
| February | Ist. May | |
| March | Ist.June | |

8. Serious irregularities requiring early orders will be made the subject of special reports under the provisions of Code, chapter XIV, para 56 and chapter XV, para 25 independently of the regular objectionable item statement in which the special reports will however be included.

9. To prevent all possibility of misconception, I may state that every irregularity discovered in audit will continue to be investigated monthly, through the medium of the divisional objectionable item statement in reference to which no change is proposed. The simplification in procedure is recommended only in connection with the Provincial objectionable item statement which is submitted to Government.

IO. Early orders of Government on these proposals is requested so as to admit of their introduction with effect from the accounts for April I893.

26/5

C.

1535/G

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P. W. CURRENT No. 4928

G.O. No. 470 W d/ 16-2-89
2871 W d/ 14-9-88
916 W d/ 20-3-88

Enclos: 2
Recd: 29.V.93

Genl Acct

No. 1535 W d/8 June 1893

H.M
A

U.S.

Ab
5 June

The Govt. has no objection to the adoption of the Examiner's proposals which are in conformity with the provisions of the Govt. of India Code

JH
3.6

OWB
3.6.93

DESPATCHED
20 JUN. 93

The Chief Engr for Irrign
R 8/6 · Supply Engineers
Comp Acct to Govt
Supdt of Works & Project
Examiner Pro Acct

1535/10

CNo 4928

Govt. of (1893) Madras.
PUBLIC WORKS.

176

G.O. 8 June 1893 No. 1835W

Provincial obligation statements

Proposals of the Examiner recommending the adoption of the G of I form of monthly in lieu ~~[illegible]~~ of the quarterly statements now submitted to Government approved.

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