(1) பக்கங்களின் எண்ணிக்கை 16

(2) புதுக்கித் திருப்பிய நாள் 2/92

(3) ஆதாரங் குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P. W. D. துறை

அரசாணை எண். 733 அச்சகம்
மு. கோப்புத் தாள் எண். பலவகை

நாள் : 14-3-1894 199 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது.

ஆவண. கா. 1—18,006—6-9-90.

14th March 1894, No. 733 W., Public Works.

733/1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 20th February 1894, No. 632 B.

Under Government of India Code, Chapter XIV, paragraph 14 A, introduced by Standing Order No. 237, dated 2nd July 1892, allotments are not required in the Irrigation Branch by individual estimates and departmental heads; but it is intended that the total grant for a province should, at the beginning of the year, be allotted to divisions in lump sums as indicated in that ruling, the responsibility for keeping within the several grants resting with Executive Engineers.

2. Observance of this rule which has not yet been adopted in this Presidency would save much correspondence in all offices concerned and reduce work considerably. Under the present procedure, a very great number of works on which there are trifling excesses over appropriations have to be brought into the statements of objectionable items, both divisional and provincial, whereas under the latitude allowed by the Government of India Code they would not be reported at all.

3. In my evidence before the Public Works Accounts Committee of 1889, I thus expressed myself on this subject:—

> "I see no value whatever in an audit by appropriation. If an Executive Engineer wants to spend money on a sanctioned estimate, he will do so whether there is an appropriation for it or not; and the irregularity, if it be an irregularity, will have taken place long before the Examiner's office can know anything about it, and the probability is that before notice can be taken of it by that office, the appropriation will have been obtained. Meanwhile the routine of entering the item in the O. I. statement, and of sending it up for orders, will have been gone through. Might not all this be saved?"

That Committee in paragraph 385 of its report was so strongly of opinion that the discontinuance of audit by appropriation in the Irrigation Branch "would entail no evil result," that it advocated the extension of the procedure to the Buildings and Roads Branch "if it seemed applicable."

4. As your financial adviser, I can and do unhesitatingly recommend the adoption of the Government of India rule in its entirety for irrigation works. It places no increased powers in the hands of executive officers, for they will continue to submit *estimates* for works as at present, and every rupee that they spend on each individual work will continue to be audited by me in as great detail as hitherto, so that if an Executive Engineer should incur outlay on an unsanctioned estimate, or in excess of a sanctioned estimate, the irregularity would at once be challenged. In other words—

(i) The necessity for obtaining competent sanction to an estimate, and
(ii) The duty of auditing every charge incurred on a work
} will continue as at present;

but the useless formality of attempting to restrict an Executive Engineer to adhere to individual appropriations will disappear.

5. Under these circumstances, I beg that Government may be moved to accord sanction to the Government of India procedure with effect from 1st April 1894.

No. 55.

Forwarded to the Secretary to Government, Public Works Department.

2. Government may be asked to reconsider its decision referred to in letter to the Government of India, No. 1450 W., dated 9th May 1892, and approve of the introduction in this Presidency of the procedure referred to by the Examiner of Public Works Accounts as it will reduce office work without affecting the check over expenditure.

3. Modifications of the budget distribution of the total grant for each division under each head may be left to Executive Engineers subject to approval of Superintending Engineers.

4. Appropriations of funds to individual works are not necessary for watching the progress of large works as the B form progress reports received monthly afford all the information required for the purpose.

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
27th Feb. 1894. Chief Engineer for Irrigation.

Order—dated 14th March 1894, No. 733 W., Public Works.

The proposals of the Examiner, concurred in by the Chief Engineer for Irrigation, are approved. The procedure laid down in paragraph 14 A, Chapter XIV of the Public Works Code, will accordingly be adopted as regards irrigation works.

(True Extract.)

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

To Superintending Engineers.
,, the Chief Engineer for Irrigation.
,, the Examiner, Public Works Accounts.
,, the Superintendent of Works, No. I Periyár Division.

Exd. C. A. [illegible]
Spare Copies

733/2

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.
PUBLIC WORKS.

Dated March, 14th.

Recd. *Encl.*

G.O., 14th Mar. 1894, No. 733 W.

MARCH.

Funds

Directing the adoption of the Government of India rule under which — for Irrigation works are allotted to divisions in lump sums.

27

(C. No. 1201/6)

Keep-with Current No. GOVT. OF MADRAS.} 1894. 733/W {P. W. DEPT.

dated 189 .

EXAMINER, P. W. ACCOUNTS.

18

Madras, 20 February 1894.

Office Note No. 632 B.

To

W, through E.I.

Under Government of India Code chapter XIV, para I4 A, introduced by standing order No.237 dated 2nd. July 1892, allotments are not required in the Irrigation Branch by individual estimates and departmental heads; but it is intended that the total grant for a province should, at the beginning of the year, be allotted to divisions in lump sums as indicated in that ruling, the responsibility for keeping within the several grants resting with Executive Engineers.

2. Observance of this rule which has not yet been adopted in this Presidency would save much correspondence in all offices concerned, and reduce work considerably. Under the present procedure, a very great number of works on whic there are trifling excesses over appropriations have to be brought into the statements of objectionable items, both divisional and provincial; whereas under the latitude allowed by the Government

2000—2-2-91.

of India Code they would not be reported at all.

3. In my evidence before the P.W. Accounts Committee of 1886, I thus expressed myself on this subject:

> " I see no value whatever in an audit by appropriation. If an Executive Engineer wants to spend money on a sanctioned estimate, he will do so whether there is an appropriation for it or not; and the irregularity - if it be an irregularity - - will have taken place long before the Examiner's office can know anything about it; and the probability is that before notice can be taken of it by that office, the appropriation will have been obtained. Meanwhile the routine of entering the item in the O.I. statement, and of sending it up for orders, will have been gone through. Might not all this be saved?"

That Committee in para 38 of its report, was so strongly of opinion that the discontinuance of audit by appropriation in the Irrigation Branch" would entail no evil result," that it advocated the extension of the procedure to the Buildings and Roards Branch, if it seemed applicable."

4. As your financial adviser, I can and do unhesitatingly recommend the adoption of the Govt. of India rule, in its entirety, for Irrigation Works. It places no increased powers in the hands of Executive Officers, for they will continue to submit estimates for works as at present, and every rupee that they spend on each individual work will continue to be audited by me in as great detail as hitherto; so that if an Executive Engineer should incur outlay on an unsanctioned estimate, the irregularity would at once be challenged. In other words -

or in excess of a sanctioned estimate,

i. the necessity for obtaining competent sanction to an estimate, &
ii. the duty of auditing every charge incurred on a work,

will continue as at present;

but the useless formality, of attempting to restrict an Executive Engineer to adhere to individual appropriations will disappear.

5. Under these circumstances, I beg that Government may be moved to accord sanction to the Government of India procedure with effect from 1st. April 1894.

C.

No 55 d/27.2.94

~~Forwarded to W~~

2. Government may be asked to reconsider its decision referred to in letter to the

of 7 May 1893 and approve of the introduction in this Presidency of the procedure referred to by the Examiner of P.W. Accounts as it will reduce office work without affecting the check over expenditure.

3. Modifications of the budget distribution of the total grant for each division under each head may be left to Exe: Engineers subject to approval of Supg: Engineers.

4. Appropriations of funds to individual works are not necessary for watching the progress of large works as the B form progress reports received monthly afford all the information required for the purpose.

Wh
27/2

Rudd
27/2
94

E. J.

No. 125 W of 16-1-90
" 1645 W " 13-6-90
" 2340 C " 4-5-92
" 1450 W " 9-9-92

P. W. D.

Note by the Chief Engineer P. W. D. d/6th March 94.

33/3

I entirely agree, and have done so for some time, with the Chief Engineer for Irrigation and the Examiner; the change proposed was objected to by the Hon: Sir Henry Stokes whose views were shared by Mr Walch, partly I believe owing to a misunderstanding of its real effect and to the belief that it would remove an effective check upon

[illegible] D 6.3

argument.

The matter was not pressed at the time as the alteration in procedure was merely a recommendation of the Accounts Committee and had not been formally incorporated in the P.W. Code.

This has now been done and there is no reason why Madras should retain a practice not in accordance with that of the rest of India.

D
E.W.
8.3

Note J. E. W.

I entirely agree

Some time ago ~~[illegible]~~ for some [illegible] with the ~~[illegible]~~ [illegible] for Irrigation and [illegible] of the Province; the change proposed was objected to by the Hon. Sir H. Stokes whose views were shared by Mr Webster, greatly I believe owing to a misunderstanding of ~~[illegible]~~ its real effect and the belief that it would remove an effective check upon the action of Executive Engineers—

The matter was not pressed at the time as the alteration in procedure was merely a recommendation of the Accounts Committee and had not been formally incorporated in the P.W. Code.

This has now been done, and there is no reason why Madras should retain a practice not in accordance with that of the rest of India — ~~The [illegible]~~ ~~of India [illegible] [illegible]~~

D 6.3

Forwarded [illegible]

No. 1674

For orders.

Since this question came up before, the procedure objected to by the Local Govt.— vide No. 2340 C d/ 4 May 92 has been adopted by the Govt of India & incorporated in the P.W. Code as para 14 A. Chap XIV. There then seems nothing to prevent CE's present proposal being now approved.

R.S.
5 May 94

W.

For orders. There seems no reason why a different system should obtain in Madras from that adopted in other Provinces.

I think the instructions in Para 14 A. Ch XIII of the Code may be allowed to [illegible] in this Presidency

---

P. W. DEPARTMENT.

737/1

READ the following :—

Endorsement of the Chief Engineer for Irrigation, on Office Note from the Examiner P.W. Accts No 632 B. d/ 20th February 1894 } No 55 d/ 27th Feby. 94.

Note by the Chief Engineer P.W.D. d/ 6th March 1894

FOR ORDERS.

W
8/5

The change in the present system approved of by the Examiner & the Heads of the two branches of the D.P.W. appears to me to be a very sensible one, and one which will be productive of speedier work, with much gain in time owing to less correspondence.

W
9 May

FOR ORDERS.

Procedure in regard to allotment of funds pertaining to the Irrigation Branch.

— , 33W. dy 14 March 1894 PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT

733/7

READ the following

Endorsement of the Chief Engineer for Irrigation on Office Note from the Examiner P.W. Accounts No. 632 B. dated 20th February 1894 (H.E. No. 55 dated 27th February '94

3 P

The proposals of the Examiner concurred in by the Chief Engineer for Irrigation are approved. The procedure laid down in para 14 A Chap XIV of the P.W. Code will accordingly be adopted as regards Irrigation Works.

DESPATCHED
20 MAR. 94

To

The Suptg Engnrs
" Chief Engnr for Irrign
" Exar. P.W. accts
" Suptt. of Works, No I Irrign Dn.

(40—1,000—22-2-94.)

OVW
12-3-94

12.3

1878

[illegible]

PUBLIC WORKS

C No 16 PK

14/3 to 7384

Funds

Directing the adoption of the Govt of India rule under which —— for irrigation works are allotted to divisions in lump sums.