

Public Works (1898.) Department.

G.O., No. 1199 *W*

DATED ^{12th} *March* 1898

17/5/98

[Despatch Abstract.]

Account S. Letter from the Examiner of P.W.
Accounts recommending that the orders under
which the outlay on all Repair works irrespective
of the amount sanctioned is shown in the — in
a lump sum only, may be reconsidered,
Count to S.E.S for opinion.

240
14

Indexed.

12/5

BACK PAPERS.

FURTHER PAPERS.

GENERAL.
ACCOUNT.

Government {1898} of Madras.
PUBLIC WORKS.

Recd.

Regd.

1898.

Enclosures

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G.O., No. 1199 W., 12th May 1898.

MAY.

Accounts

Letter from the Examiner of Public Works Accounts recommending that the orders under which the outlay on all repair works, *irrespective of the amount sanctioned*, is shown in the — in a lump sum only, may be reconsidered, communicated to Superintending Engineers for opinion.

No. 1199 W., 12TH MAY 1898.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

From E. A. DENNYS, Esq., Examiner of Public Works Accounts, Madras and Coorg, to the Secretary to Government, Public Works Department, Madras, dated Madras, 23rd April 1898, No. 514 A/A.

In continuation of my letter, No. 478 A/A, dated the 18th instant, on the subject of the recent accounts inspections of divisional officers by Mr. A. R. Kälberer, Deputy Examiner, I have the honour to report that the outlay on all repair works, irrespective of the amount sanctioned, is shown in the accounts in a lump sum only, i.e., it is not shown by sub-heads of work.

2. This procedure appears to have come into force since the issue of G.O., No. 208 W., dated the 21st January 1892, but is not in accordance with Public Works Code, Volume II, Chapter II, paragraph 153, which lays down that the outlay on all works and repairs costing over Rs. 5,000 must be kept by sub-heads. Without the observance of this rule Executive Engineers have no ready means of knowing whether estimates for repair works are likely to be exceeded, and it then follows that the rule in Public Works Code, Volume II, Chapter II, paragraph 170, must also, to a large extent, become inoperative.

3. The accounting by sub-heads of estimate seems all the more necessary now when it is considered that practically the vast bulk of payments, with the exception of final bills, are made by Sub-divisional officers, so that, unless the accounts are kept by sub-heads, an Executive Engineer is rarely likely to discover an excess over estimate until after it has actually occurred. The enormous number of items that have to be reported month after month under the heading of "Excess over estimate" furnishes, I think, a striking proof of this.

4. I would accordingly recommend that the orders in the Government Order quoted be reconsidered, and that should it be decided to continue the existing practice, the matter may be reported for the information of the Government of India.

ORDER—No. 1199 W., dated 12th May 1898.

Communicated to Superintending Engineers for opinion.

(True Extract.)

(Signed) W. B. DEWINTON,
Ag. Secretary to Government.

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

Exd. Shaik Karim.

Public Works (1898) Department.

CURRENT No. 3607

Order

Order A
1199 W 212.5-98
2P
Communicated From the Examiner, P. M. A. A. A.
to Superintending Engineers for opinion.

ACK

7.5.98

No 514 A/A

Dated 23^d April 1898

Received 25.4.98

Enclosures

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SUBJECT.

note - the reform authorized in G.O. No. 208 W. of 21-1-92 was introduced to save labour. It seems desirable to obtain

the opinion before altering the order. & sending to the relevant officers

Superintending Engineers
Chief Engineer
Chief Engineer
Chief Engineer

Accounting of Repair Works by Sub-heads — Suggests that the necessary orders may be issued in

Cooperation with C. to make the estimate of the works of the month. The estimate of the month should be made after the month has ended. The estimate of the month should be made after the month has ended. The estimate of the month should be made after the month has ended.

[E. No. 94.]
4,000-7-2-95.

The Secretary to Government,
Public Works Department, Madras.

SIR,

x BAK 1102WR 3.5.98

In continuation of my letter No.478 A/A

dated the 18th. instant, on the subject of the recent accounts inspections of divisional officers by Mr. A. R. Kälberer, Deputy Examiner, I have the honor to report that the outlay on all Repair works, irrespective of the amount sanctioned, is shown in the accounts in a lump sum only i-e it is not shown by sub-heads of work.

2. This procedure appears to have come into force since the issue of Government Order No.208 W dated the 21st.January 1892, but is not in accordance with P.W.Code volume II.Chapter II. para 153,which lays down that the outlay on all works and repairs costing over Rs.5000 must be kept by sub-heads.Without the observance of this rule Executive Engineers have no ready means of knowing whether estimates for Repair works are likely to be exceeded,and it then follows that the rule in P.W.Code Volume II Chapter II para 170 must also to a large extent become inoperative.

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4. I would accordingly recommend that the orders in the G.O. quoted be reconsidered, and that should it be decided to continue the existing practice, the matter may be reported for the information of the Government of India.

I have the honor to be,

Sir,

Your most obedient servant,

E. a. Deering

Examiner, P.W. Accounts, Madras and Coorg.

APK
23/4/98