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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU
Public Works DEPARTMENT

G.O. No.	3958 W	Press.
B.P. No.		Mis.
Dated	11. 10. 1878 ~~197~~ .	

Am ✓

Not to be folded or roughly handled

3958
1

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

11th October 1878, No. 3,958 W.

General.
Account.

Read the following paper:—

No. 132. Endorsement of the District Engineer, Salem, dated 2nd October 1878, No. 178 S.L.

From R. J. LOWRY, Esq., Executive Engineer, Oosoor Division, to the District Engineer, Salem, dated Oosoor, 13th September 1878, No. 1,334.

REFERRING to your endorsement, No. 829, of the 7th September 1878, on G.O., No. 3,369 W, dated 23rd August 1878, calling for an explanation as to why the cash balance statement for this division has not been forwarded on the 1st of each month, I have the honor to forward for your perusal the form in which the statement in question is sent up to the Examiner, by which you will perceive that it is not only the actual balance in the treasury chests he requires, but the balance in the several treasuries (there are three in this division) and the uncashed cheques must be known. The first item only can we get on the 1st of each month; the second item can only be known when the Treasury Pass Book is received from the Deputy Collector in charge of the Treasury; this is once monthly, and for the last four months the receipts have been as follows:—

For the month of April on May 7th.

Do. do. May on June 9th.

Do. do. July on August 5th.

Do. do. August on September 5th.

Again the cheques issued cannot be known until the Sub-divisional officers' (of whom there are three, not subordinates in this division) Cash Accounts are received, and the Dharmapuri Cash Book has reached this office for the last five months as follows:—

For April on May 5th.

For May on June 3rd.

For June on July 4th.

For July on August 10th.

For August on September 7th.

It will be seen from what is said above that the earliest date on which the statement could be sent up would be the 8th, and often some discrepancy is discovered that has to be rectified by a reference to the Sub-divisional officers, and this takes two or three days additional.

2. It may be said that I might by writing to the Deputy Collector in charge of the Treasury get him to send the Pass Book at an earlier date; this I have tried in this office letter, No. 1,732, of 8th December 1877, without effect, and again as Dharmapuri is in this division it may be as well to explain that the officer in charge is in no way under my control.

3. If the Deputy Collector in charge of the Treasury and the Dharmapuri Sub-divisional officer can send the former the Treasury Pass Book and the latter his Cash Account so as to reach this office by the 3rd, it will be despatched by the 4th; it may then be delayed a day or even two by having to be sent me for signature, if I am absent at Baroor or Pennagoondapuram, unless the Accountant be allowed to sign it for me in such cases.

SUBMITTED to Government with reference to G.O., No. 3,369 W, of 23rd ultimo.

2. The Examiner's letter printed with the above Government Order appears to

One form.

to show not only the cash balances in the hands of the officers concerned, but also the balances in the various treasuries, and that these again have to show the amount of unpaid cheques, which can only be ascertained from the Treasury Pass Books.

3. This cause alone must lead to delay, and to it must be added the occasional necessity for reference between the Divisional and Sub-divisional Offices for the explanation of discrepancies, which must occasionally happen when, as at present, large sums have to be expended by Sub-divisional officers with no qualified Accountants to assist them.

4. Something must also be allowed for delays caused by the absence of officers from their head-quarters.

(Signed) J. PENNYQUICK, Major, R.E.,
District Engineer, Salem.

No. 133.

ORDER THEREON, 11th October 1878, No. 3,958 W.

COMMUNICATED to the Examiner of Public Works Accounts.

(True Extract.)

(Signed) E. A. FOORD, Colonel, R.E.,
Secretary to Govt., P.W.D.

(True Copy.)

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

To the Examiner of Public Works Accounts.
„ District Engineer, Salem.

Exd. E. C. Shunker.
Spare Copies

[illegible]

in the several treasuries (there are three in this Division) and the uncashed Cheques must be known. The first item only can we get on the 1st of each month, the 2nd item can only be known when the Treasury Pass book is received from the Deputy Collector in charge of the Treasury, this is once monthly and for the last four months the receipts have been as follows:-

For the month of April on May 7th
Do Do May on June 9th
Do Do July on August 5th
Do Do August on September 5th

Again the cheques issued cannot be known until the Sub Divisional Officers (of whom there are three not subordinates in this Division) Cash accounts are received and the Darrampury Cash book has reached this Office for the last five months as follows:-

3938
For April on May 5th
For May on June 3rd
For June on July 4th
For July on August 10th
For August on September 7th

It will be seen from what is said above that the earliest date on which the statement could be sent up would be the 8th and often some discrepancy is discovered that has to be rectified by a reference to the Sub Divisional Officers and this takes two or three days additional.

It may be said that I might by writing to the Deputy Collector in charge of the Treasury get him to send the pass book at an earlier date, this I have tried in this Office letter No. 1732 of 8th December 1877 without effect, and again as Darrampury is in this Division it may be as well to explain that

the

the Officer in charge is in no way
under my control.

If the Deputy Collector in charge
of the Treasury and the Parampury
Sub Divisional Officer can send
the former the Treasury pass book
and the latter his Cash Account
so as to reach this Office by the 3rd
it will be despatched by the 4th
it may then be delayed a day
or even two by having to be sent
me for signature, if I am absent
at Baram or Pannagoundapuram
unless the accountant be allowed
to sign it for me in such cases.

I have &c.

(Signed) D. J. Lowry,
Executive Engineer.

N^o 178 R

District Engineer's Office,
Salem D. October 1878.

Submitted to Government with
reference to G. O. N^o 3369 W of 23rd ultimus.

Enclosure
1 Form

2. The

3958
2. The Examiner's letter printed with
the above G. O. appears to leave out
of consideration altogether the fact
that the Cash balance statement
has to show not only the Cash
balances in the hands of the Officers
concerned, but also the balances
in the various treasuries, and that
these again have to show the amount
of unpaid cheques, which can
only be ascertained from the Treasury
pass books.

3. This ^{cause} ~~reason~~ alone must lead
to delay and to it must be
added the occasional necessity
for reference between the Divisional
and Sub Divisional Officers for
the explanation of discrepancies,
which must occasionally happen
when, as at present, large sums
have to be expended by Sub
divisional

divisional Officers with no qualified accountants to assist them.

4. Something must also be allowed for delays caused by the absence of Officers from their head quarters.

5. The Examiner's criticisms would gain greatly in practical value if they displayed some knowledge of real conditions, instead of referring as they too often do, to an ideal state of affairs which exists only in his own imagination.

6. It must also be noted that the statement in para 5, that the sub Divisional Officers in this Presidency are "invariably subordinates and frequently lower subordinates," scarcely displays that accuracy which is expected in official correspondence. In the particular Division in question three out of four sub divisional Officers are

not

not subordinates but Assistant Engineers. It may be that a ³⁹⁵⁸ "lower subordinates" has been known to act as a sub divisional Officer, but I have never heard of such a case, and shall be astonished if the Examiner can quote one; it ought not to be necessary to tell him that Overseers are not lower subordinates.

John Perry — Major R.E.,

District Engineer, Salem.

Genl P.M. 1898 Dep't
No 3958 W 7/11 Oct 78
Communicated to

The Examiner, Public Works
Accounts.

Est 4/10

From

The District Engineer,
Salem.

To
The Secy to Government,
D. P.W.

50 no 3369 W 8/23 Aug 78

Dated 2nd 3 October 1898.
Recd: 3rd 3

N^o 1785 L
Encls. 1

Cash Balance:-

Submitting letter
from the Executive
Engineer, Orissa D^y
explaining the delay
in submitting the -
Statement of the Division
monthly.

With orders.

E. S. G. J. S.
M. Salem

~~E. S. G. J. S.~~ 25-10-78

To acty 3-10-78
Cir 4-10-78 Rtd 11-10-78

11072

Gobt. of (1878) Madras.
PUBLIC WORKS.

To The Engineer

Dated P. H. Dec 1878

Issued

Recd.

Encl.

G. O., 11 Oct 1878, No. 3958A

Nos. 13257/33

Back Balance Statement of
the Cooper's, Salem

The explanation of
the Engr regarding
the late submission of
the - Com. to the Engr. P. H. 1878

Encl. in Regd.