(1) Number of pages 18

(2) Date of repair 29.7.87

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No. / B.P. No. 3318-W	Press. / Mis.
Dated 21-11-1883	198 .

Not to be folded or roughly handled.

Archives — 1 10,006-9 80

3318/1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 16th November 1883, No. 153 W.:—

With reference to paragraph 2 of G.O., No. 3096 W., dated 31st October 1883, I have the honor to submit herewith, for the information of Government, copies of correspondence relative to the discrepancies in accounts pointed out in paragraph 4 of the inspection report printed with the Government Order above quoted.

Letter from the Examiner, Public Works Accounts, to the Executive Engineer, Trichinopoly Division, No. 247 S.E., 6th, dated 20th October 1883.
Letter from the Executive Engineer, Trichinopoly division, to the Examiner, No. 15 dated 24th October 1883, with enclosure.
Letter from the Examiner, Public Works Accounts, to the Executive Engineer, Trichinopoly Division, No. 263 S.E., 6th, dated 1st November 1883.

Enclosure No. 1.

Copy of letter from the Examiner, Public Works Accounts, Madras, to the Executive Engineer, Trichinopoly Division, dated 20th October 1883, No. 247 S.E., 6th.

In his inspection notes upon your office, the Deputy Examiner states that the cash balance statement figures of balance as per cash-book differed from the figures in the cash-books themselves on 30th September 1883, and that, on tracing back, the difference was ascertained to have occurred in August, when Rs. 4,000 had been acknowledged by a sub-divisional officer instead of Rs. 2,000 in regard to a transfer of funds to him.

2. I have the honor to request that you will order your accountant to submit through you to this office a full explanation of the matter, as, from what Mr. Rainier reports, an error commencing in *August* had been left unremedied in the cash-book when the cash balance statement for *September* was submitted.

Enclosure No. 2.

Copy of letter from the Executive Engineer, Trichinopoly Division, to the Examiner, Public Works Accounts, dated 24th October 1883, No. 15, Exr.

In reply to your No. 247 S.E., 6th, of the 20th instant, I have the honor to forward the accountant's explanation of the entry of a credit of Rs. 4,000, instead of Rs. 2,000 in the sub-divisional drawing accounts for September.

2. The balance at the end of August was correct when the cash balance statement was gone through by me in September.

3. The entry was caused evidently by the sub-divisional officer assuming that the usual credit of Rs. 4,000 was granted, but on account of the state of the expenditure only Rs. 2,000 were granted.

4. I would note that the treasury has not the means of preventing the sub-divisional officer overdrawing his credit, all the cheques appearing in one account.

From M. V. SAMBASIVA IYER, Accountant, Trichinopoly Division, to the Examiner, Public Works Accounts (through the Executive Engineer, Trichinopoly Division), dated 24th October 1883.

With reference to your letter, No. 247 S.E., 6th, dated 20th October 1883, to the Executive Engineer, I beg to state that the difference of a credit of Rs. 2,000 in the sub-divisional accounts

which occurred in August 1883, referred to in paragraph 1 of your letter, was found out and rectified in the month of September 1883, when the cash balance statement for August was submitted. The opening balance brought forward in the September's sub-divisional cash extract also differed by the above amount, which was not corrected by me until the cash balance statement for September was submitted. With reference to this delay, I beg to state that, owing to the lateness in the receipt of the sub-divisional account, the cash balance statement (memorandum of treasury balance) was at once filled in by taking the actual amount of cheques drawn from the cash books and checking with the treasury balance certificate, leaving the treasury balance shown in the sub-divisional cash extract to be corrected immediately after the submission of the C.B. statement to the Examiner, which was over-due. The statement was prepared on the 12th October evening and despatched on the 13th; 14th being a holiday, it was noticed by the Deputy Examiner on the 15th that they were not made till then. The sub divisional officer has since carried out the corrections, and the balances are correct.

I beg also to add that the discrepancy is to a certain extent due to the sub-division officer having no means to check the balance of his credit in the treasury, there being no separate pass book and no information available from the treasury office regarding the balance of credit in his favor at the end of month in the treasuries.

Copy of letter from the Examiner, Public Works Accounts, to the Executive Engineer, Trichinopoly Division, dated 1st November 1883, No. 263 S. E., 6th.

I have the honor to acknowledge the receipt of your letter, No. 15 E., of 25th instant, forwarding your accountant's explanation of his action with reference to an error in a sub-divisional cash book for August.

2. That the accountant has evinced in this matter much carelessness is confirmed by what is said by him now, and it is hoped that he will prove more painstaking when the office is next inspected.

3. With reference to paragraph 4 of your letter, the counterfoil of the cheque book should be so written up as to tell the drawing officer at any time the state of his account, and he is of course open to keep any other record of cheques drawn, &c., which he may think necessary.

Order—dated 21st November 1883, No. 3318 W., Public Works.

Recorded.

(True Extract.)

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

To the Superintending Engineer, Sixth Circle.
" Examiner, Public Works Accounts.

Exd. J. W. Fischer.
Spare Copies

3318
2

GENERAL
ACCOUNT.

Govt. of 1883 Madras.

PUBLIC WORKS.

Dated November, 21*st*.

Recd. *Encl.*

G.O., 21st Nov. 1883, No. 3318 W.

NOVEMBER.

Inspection Report

Correspondence regarding certain discrepancies pointed out in the last — on the Trichinopoly divisional office, recorded.

No. 153 W.

3318/3 P1

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,
Public Works Department.

Madras, 16th November 1883.

Sir,

With reference to para 2 of G.O. No. 3086 W. dated 31st. October 1883, I have the honor to submit herewith for the information of Government, copies of correspondence relative to the discrepancies in Accounts pointed out in para 4 of the Inspection Report printed with the G.O. above quoted.

Letter from the Examiner P.W. Accounts to the Executive Engineer Trichinopoly Division No. 247 S.E. 6th. dated 20th. October 1883.
Letter from the Executive Engineer Trichinopoly Division to the Examiner No. 15 dated 24th. October 1883.
Letter from the Examiner P.W. Accounts to the Executive Engineer Trichinopoly Division No. 263 S.E. 6th. dated 1st. November 1883.

I have the honor to be,

Sir,

Your Most Obedient Servant,

D. L. Cardoza

Examiner P.W. Accounts.

P.P. 15/11

No. 3318 W.dy. Nov. 21st/83.

Recorded

Ch.

20/11

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 153 W.

Dated 16th November 1883.

Rcvd.

Enclos. 3.

Forwarding copies of correspondence relative to certain discrepancies pointed out in the Inspection Report of the Trichinopoly Division.

S.E. South Circle

Cuddapah Cell

for Mad.

With order

Copy of letter from the Examiner P.W. Accounts, Madras, to the Executive Engineer Trichinopoly Division No. 247/326 dated 20 October 1883.

3318/3

In his inspection note upon your office, the Dy. Examiner states that the Cash Balance Statement figures of balance as per Cash Book, differed from the figures in the Cash Books themselves on 30th September 1883, and that, on tracing back, the difference was ascertained to have occurred in August when Rs.5000 had been acknowledged by a Sub divisional officer instead of Rs.2000, in regard to a transfer of funds to him.

2. I have the honor to request that you will order your Accountant to submit through you to this office a full explanation of the matter, as from what Mr. Rainier reports an error commencing with August has been left unremedied in the Cash Book when the Cash

Balance Statement for September
was submitted.

/ True Copy /
G.E. Patton
Supt Correspondence
Dr. Branch
15/11

3318/

Copy of letter from the Executive Engineer Trichinopoly Division to the Examiner P.W.A. Madras No: 15 Exc. dated 24th October 83.-

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In reply to your No: 2473 S.B. 6th of the 20th instant, I have the honor to forward the Accountant's explanation of the drawal of a credit of Rs: 4000/ instead of Rs: 2000/ in the Sub-divisional Drawing Accounts for September.-

2. The balance at the end of August was correct when the bank balance Statement was gone through by me in September.

3. The entry was caused evidently by the Sub-divisional office assuming that the usual credit of Rs: 4000/ was granted, but on account of the state of the expenditure only Rs: 2000/ were granted.

4. I would note that the Treasury has not the means of preventing the

Sub-division

Sub-divisional officer overdrawing his credit, all the cheques appearing in one Account.—

(true copy)

G. K. Katti
Supdt. Correspondence
Branch.
Ch.
15/11
83.

To

The Examiner P. W. Accounts
Madras

Thro'

The Executive Engineer
Trichinopoly Division

Sir,

With reference to your letter No. 2474. 86 dated 20th October 83 to the Executive Engineer, I beg to state that the difference of a Credit of Rs 2000 in the Sub-Divisional accounts which occurred in August 1883 referred to in para 1 of your letter was found out and rectified in the month of September 83 when the cash Balance Statement for August was submitted. The opening balance brought forward in the September's Sub-Divisional Cash Extract also differed by the above amount which was not corrected by me until the Cash Balance Statement for September was submitted. With reference to this delay, I beg to state that owing to the lateness in the receipt of the Sub-Divisional Account, the cash Balance Statement (Memo of Treasury balance) was at once filled in by taking the actual Amount

of cheques drawn from the Cash Books and checking with the Treasury balance Certificate leaving the Treasury balance shown in the Sub-Divisional Cash Extract to be corrected immediately after the submission of the C.B Statement to the Examiner which was overdue The statement was prepared on the 12th October evening and despatched on the 13th; 14th being a holiday, it was noticed by the Deputy Examiner on the 15th that they were not made till then. The Sub-Divisional officer has since carried out the corrections and the balances are correct.

I beg also to add that the discrepancy is to a certain extent due to the Sub-Division officer having no means to check the balance of his credit in the treasury, there being no separate Cash Book and no information available from the treasury office regarding the balance of credit in his favor at the end of month in the treasuries

I beg to remain
Sir
your most obedient servant
(Signed) M. V. Sambasiva Iyer
14th October 1883. Acctt, Trichy Division

(True copy)
G. L. Rotton
Supdt Correspondence Branch.
CR
16/11

Copy of letter from the Dy. Examiner P. W. Accts. Madras, to the Executive Engineer Trichinopoly Division No. 263 dated 1st September 24th October 1883.—

33/18/8

I have the honor to acknowledge the receipt of your letter No. 15 C. of 25th instant forwarding your Accountant's explanation of his action with reference to an error in a Sub-divisional Cash Book for August.

2. That the Accountant has evinced in this matter much carelessness is confirmed by what is said by him now, and it is hoped that he will prove more painstaking when the office is next inspected.

3. With reference to para 4 of your letter, the counterfoil of the Cheque Book should be so written up as to tell the drawing officer at any time the state of his Account, and

he

he is of course open to keep any other record of cheques drawn, etc: which he may think necessary —

/True copy/

G.K. Kattar
Supdt. Correspondence Branch

Ch
15/11
63

3318
/9.

1012

Govt. of [1883] Madras.

PUBLIC WORKS.

Dated

Rcd.

Read.

G. O. 21 Nov 1883, No. 3318

Inspection Report

Correspondence regarding certain defects pointed out in the last — on the Trichinopoly Divisional Office recorded

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Entd Receipt Book