

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following papers :—

G.O., dated 23rd January 1888, No. 499, Revenue.

Read—the following letter from H. S. TAYLOR, Esq., Executive Engineer, Periyár Division, to the Superintending Engineer, VI Circle, dated Thekady, 20th December, 1887, No. 664 P.P. :—

I have the honor to bring the following case to your notice, and request that such representation may be made as you deem proper to prevent the recurrence of such annoyance.

2. At the end of last month my accounts show a balance in the treasury of Rs. 8,611-12-1. This sum exactly tallies with that shown as the balance at my credit on the 30th November in the pass-book received from the Deputy Collector.

3. On the 1st December I cashed a cheque for Rs. 8,000.

4. On the same date I received a letter, dated 28th November (copy herewith) from the Deputy Collector stating that a sum of Rs. 12,000 had been received to my credit to be drawn on from 1st December.

5. On the 13th December I drew a cheque for Rs. 12,000 and sent it to be cashed at Periyakulam as usual.

6. On the 15th the Tahsildar writes to say that he has received no credit for me for the month, and that he therefore cannot cash my cheque without communication with the Deputy Collector.

7. The usual procedure on the Deputy Collector's giving the notice of having received a new credit is for him to ask for a distribution return of the treasuries where the credit is to be placed. This has been unnecessary in the case of this division which has connection with one treasury only.

8. In the case of the first credit of all, that for October, I wrote to ask the Deputy Collector to place it at Periyakulam. Since that nothing has been said about any particular treasury, and the credit of Rs. 15,000 for November was rightly placed there. I naturally assumed that the credit for December would be similarly dealt with, especially as the Deputy Collector did not ask for any instructions on the subject.

9. Whatever be the mistake he has made, the Deputy Collector has failed to apprise the Tahsildar of Periyakulam of my new credit for December, and I am without funds to pay the coolies, who have not been paid for the month up to date.

10. The serious consequences to the progress of the work, situated as we are, which will arise immediately the coolies get into their heads that they cannot depend upon regular payment are too obvious to need description.

11. In fact they are so serious that I am inclined to ask that the Tahsildar may be ordered to honor any cheque I may send for cash, leaving any mistake there may be about overdraught to be settled afterwards.

Endorsement by the Superintending Engineer, VI Circle, dated 21st December 1887, No. 456 P.R.

Submitted to the Chief Engineer, Public Works Department, for the consideration and orders of Government.

2. The Deputy Collector's carelessness in not apprising the Tahsildar of the sum placed to the Executive Engineer's credit has already caused the greatest possible inconvenience, and is not unlikely to lead to distrust among the coolies; should this be the case, a falling off in labor supply will be the certain consequence.

3. It is hoped that such notice will be taken as will prevent any possible repetition of a failure in supply of funds.

4. The only conceivable explanation that can be given is that the Deputy Collector was waiting for instructions as to the taluk treasury at which the Executive Engineer wished the money to be placed, but this explanation ought not to be accepted, as the former knew perfectly well that the latter had no occasion for a credit at any treasury but Periyakulam, and had in fact placed the credit for the previous month at that treasury (see paragraph 8 of Mr. Taylor's letter) without any further instructions.

5. Even if he had any doubt on the matter, the fact of the credit remaining untouched up to the 15th of the month should have led him to make inquiry on the point.

6. The suggestion contained in paragraph 11 of Mr. Taylor's letter is, I think, worthy of consideration. This course was adopted during the famine of 1876-78, and has doubtless been adopted at other times where delay in payments has been likely to cause serious inconvenience.

Endorsement, Financial Department, dated 7th January 1888.

Transferred to the Revenue Department for consideration and disposal.

Order—dated 23rd January 1888, No. 499, Revenue.

Forwarded to the Collector of Madura for early remarks, to be submitted through the Board of Revenue and the Accountant-General, regarding the complaint of carelessness brought against the treasury officer.

2. The suggestion referred to in paragraph 6 of the Superintending Engineer's endorsement will be disposed of in the Public Works Department.

(True Extract.)

(Signed) H. A. STUART,
Under Secretary to Government.

Office note by the Examiner of Public Works Accounts, dated Madras, 4th February 1888, No. 1036.

(Your office note No. 404-C., dated 31st January 1888.)

The whole thing appears to have been a not very immaterial mistake, for which the Executive Engineer was, I think, mainly responsible, inasmuch as he should not have counted on the treasury officer transferring the credit without instructions.

2. The same thing is not likely to happen again if the treasury officer is properly instructed by the Executive Engineer, or if he is now instructed once for all to transfer all credits to Periyakulam; at the same time, in view of possible delays, it seems desirable that the Executive Engineer should so regulate his applications for funds as to have always a considerable balance at his credit at the treasury, and he should, as has I believe been arranged, endeavour to keep a reserve of cash at the Periyár, not to be touched except in cases of emergency.

3. It does not seem necessary or desirable to require the sub-treasury officer to cash cheques irrespective of credit, nor is it possible to ensure that funds for the purpose shall be in the sub-treasury unless properly arranged for. Moreover, the arrangement would be likely to defeat itself. The Executive Engineer relying upon it might in an emergency draw a cheque knowing that his credit was exhausted, and the sub-treasury (the funds in sub-treasuries sometimes run very low) might be unable to meet his cheque. I think a repetition of the inconvenience recently experienced would, under such conditions, be more likely than the recurrence of the mistake which actually led to the inconvenience.

4. It is possible that, when operations in the plains begin, funds may be required elsewhere than at Periyakulam, and it may be a question whether the Executive Engineer should not continue to advise the treasury officer monthly of the distribution required.

ORDER—dated 9th February 1888, No. 457 W., Public Works.

Communicated to the Superintending Engineer, Periyár Project, who will arrange that the treasury officer shall in future receive clear instructions as to the distribution of credits and that a reserve of cash is kept at the Periyár.

2. It is not considered advisable that cheques should be cashed irrespective of credit as proposed by the Executive Engineer.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, Periyár Project.
" Examiner, Public Works Accounts.
" Chief Engineer for Irrigation.

Exd. J. Moses.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1888} Madras.
PUBLIC WORKS.

Dated February, 9th.

Recd.

Encl.

G.O., 9th Feb. 1888, No. 457 W.

FEBRUARY.

Periyar Division

Payment of Cheques.—Orders on correspondence relating to the failure of the Periyakulam sub-treasury to cash a cheque in December last from the Executive Engineer and the consequent inconvenience to the works.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from the

Accountant-General, Madras, dated 14 March 1888,
No. S.D.
115

I have the honor to forward the accompanying Proceedings of the Board of Revenue, No. 448, dated the 5 March 1888, and enclosures, regarding the delay caused in cashing a cheque issued by the Executive Engineer, Periyar Division, Madurai District, and to state that, no further action in the matter seems necessary, since it was an isolated instance of inadvertence on the part of the Treasury Department, and not the result of any general neglect or misapplication of the rules. Arrangements too appear to have been made to prevent the recurrence of such oversight.

2. The Treasury Officer points out that Chapter 24, para 2 of the Civil Account Code provides for an Executive Engineer being allowed to draw funds in the event of a letter of credit being delayed or miscarried, on his producing a notice from the Examiner of Public Works Accounts that the required authority had been issued.

Proceedings of the Board of Revenue (Land Revenue) dated 5 March 1888, No. 1478 Misc. on endorsement of the collector of Madura, dated 16 February 1888, No. 48 on letter from the Treasury Deputy Collector, dated 10 February 1888, No. 214.

In acknowledging the receipt of the G.O. No. 499 dated 23 January 1888 (herewith returned) with your order thereon calling for an explanation for the failure on the part of this office, to apprise the Tahsildar of Periyakulam of the receipt of a certain letter of credit for Rs. 12,000 for December last, in favor of the Executive Engineer, Periyar Division, I have the honor to submit the following report.

It appears from the records and an enquiry held by me that on the receipt of the D. Post. Letter of Credit from the Accountant General on the 28 November last, intimation was at once sent to the Executive Engineer, but the Accountant whose duty it was to prepare credit order on the Sub-Treasury, happening to be then absent on casual leave, and the Accountant who was deputed to do the work in addition to his own duties, being new, the letter of credit passed without the necessary order

order on the Sub-Treasury being sent, owing to an unfortunate mistake, into the hands of the Accountant whose duty it was to file these documents eventually. But the attention of the Treasury Dy. Collector was subsequently drawn on the complaint of the Executive Engineer, on the 19 December, when the necessary credit order on the Sub-Treasury was at once issued. It appears also that the Treasury Deputy Collector, Mr. T. Ranga Rao expressed his regret at the unfortunate delay and seriously warned the Accountant concerned against the recurrence of similar mishap.

As this is but an isolated instance of delay in this Department and as the Treasury Officer, has expressed his regret and as it is hardly likely that similar omissions will occur hereafter, I beg that you will be pleased to take a lenient view of the matter and recommend Government accordingly.

I beg however to refer you to the provisions of the Account Code, Chapter ~~XXIV~~, Section 2, which runs as follows:-

"If a letter of credit miscarry or be delayed, and the Executive Engineer thereby run short of funds, he may be allowed to draw funds within the limits

limit of the expected letter of credit on producing $\frac{1}{2}\%$.

Surely the Executive Engineer might have availed himself of the spirit of the provisions and applied to the Sub-Treasury Officer to allow him to draw the requisite funds on production of the intimation of the receipt of letter of credit given to him from this office and in anticipation of the receipt of a formal credit order, avoided the difficulty complained of.

Moreover the Executive Engineer himself admits that he had not given any instructions to this office as to the Sub-Treasury wherein he should be allowed credit under the impression that Periyar Division being in Periyar District, credit would be issued on this Treasury as it was done for the preceding month of November. But the Executive Engineer did actually give instructions for the month of October.

P.S. There seems to be no objection to the suggestion of the Executive Engineer in the last para of his letter, being complied with.

No. 48.

Submitted to the Ag. Secretary to the Commissioners

Commissioners of Land Revenue, Madras, for submission to Government, through the Accountant-General, with reference to G.O. No. 499 dated 23rd January 1888, R.D. herein enclosed.

2. Under the circumstances now explained it seems to me that there is no necessity to take any further action in the matter as necessary arrangements have been made to avoid the repetition of any such oversight in future.

Resolution

Forwarded to the Accountant-General for submission to Government with reference to G.O. dated 23 January 1888, No. 449 herein enclosed.

2 Under the circumstances stated the Board support the view expressed in para 2 of Collector's endorsement.

Order thereon 12 April 1888, No. 2196.

Recorded.

(True Extract)

Frederick Rice

Secretary to Government

The Public Works Department.

P.W.C. No 3

The Commissioners of Land Revenue
Accountant-General.

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