

- (1) பக்கங்களின் எண்ணிக்கை 20
 (2) புதுக்கித் திருப்பிய நாள் 29-8-89
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 12/8

தமிழ்நாடு ஆவணக் காப்பகம்.

(74)

தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	<u>2035</u>	அச்சகம் பலவகை
நாள் :	<u>29-7-1889</u>	<u>188</u>

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

20

10.8kool

No. 2239ca/s-5-89.

1889.

P. W. DEPARTMENT.

Current No. 4840

From The Suptg. Engineer
II Circle.

ENCLOS.— 2

No. 413K.S.

Dated 25th May 1889

Received 28 - do -

SUBJECT.

Submitting explanation
of Exce. Engineer, Krishna
Western Division for
overdrawing credit
for March 1889.

DISPOSAL.

No. 2541C Dated 29th May 1889

To
C

For favor of any
further remarks you
may have to offer
before orders are
passed.

(Sd) W. d. C. B.
28-5-89

2035

2035

20

No. 2541C 4/29-5-89
2239C 8-5-89

1889.

P. W. DEPARTMENT.

Current No. 5352

From The Examiner
P. W. Dept.

ENCLOS.—

No. 802

Dated 12 June 1889

Received 13 - do -

SUBJECT.

Reporting for the information
of Govt. & for such action as
may be necessary that the
Exec. Engr. Vishnu Wadkar
Division has overdrawn his
credit for April 1889 by
Rs 443-15-11x

DISPOSAL.

No. 2785C Dated 14 June 1889

To
C

Please reply to No.
2541C dated 29 May
1889.

(D) W. L. C. R.
14-6-89
P. W.

188

P. W. DEPARTMENT.

Current No. 3936 2035

From

The Examiner P. W. Dept.

ENCLOS.—

No. 557

Dated 30 April 1889

Received 1 May 1889

SUBJECT.

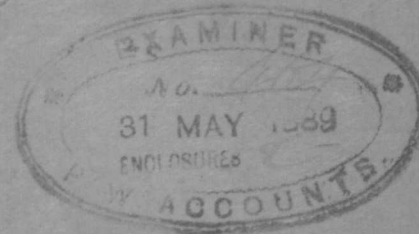
Reporting for the information
of Govt. and for such action as may
be necessary the irregularity of
the Executive Engineer, Vishnu Wadkar
Division in overdrawing
his credit for March 1889.

DISPOSAL.

No. 2239C Dated 8 May 1889

Forwarded to the Supy Engr
in Circle for report and for
the Executive Engineer's ex-
planation.

By order / 3
1st Lt. W. L. C. R. Baddeley Capt. P. W.
(D) A. R. S. D. P. Dy. Chf. Engrs
3-5-89. P. W.
P. W.



[C. No. 8.]

GOVT.
OF MADRAS. }

1889.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

2035

Madras, 30 April 1889.

OFFICE NOTE No. 557.

To

W.

I beg to report for the information of Government, and for such action as may be necessary, that the Executive Engineer Kistna Western Division has overdrawn his credit for March 1889.

2. At the request of the Supg. Engineer and with the knowledge of the Executive Engineer a sum of Rs. 4,300 was withdrawn from the credit of Kistna Western Division for March 1889, owing to a transfer of grant from this division to the Kistna Eastern Division under "49 - Capital Expenditure works not charged against Revenue", and a further sum of Rs. 4,000 applied for by the Executive Engineer under "45 Civil Works Provincial" could not be granted owing to non-receipt of the application until 1st April 1889.

3 From the accompanying copy of

KEEP-WITH

Genl. No.

dated

188 .

the Executive Engineer's letter, it is clear, that he deliberately took credit both for the amount withdrawn (Rs. 4,300) and for the amount not granted, although warned that supplemental credits applied for should not be drawn against until receipt of intimation of issue of the same. The actual amount ^{altogether} overdrawn happens to be small (Rs. 253-4-5 only) but this is a mere accident due to the fact that the credits given under other heads were not fully utilized. Had the other credits been fully utilized the overdraft would apparently have been about Rs. 8,000.

4. It is evident that if an Executive Engineer considers himself at liberty to draw to any extent against credits applied for, no matter whether granted or not, the procedure prescribed for the regulation of credits, and the interposition of the Examiner and of the Accountant General Madras in the matter, are a mere farce.

No. 2239C dt 8th May 1889

Forwarded to the
Supr. Engr. II Circle
for report and for
the Executive En-
gineer's explanation

By order

Exc. 1

W. B. B. B. Capt. R. E.

Dy Chief Engineer P. W. B.

PMC No. 3930
4840/89
5995/89
1 Encl. to S.E. II No. 413RS
25189

19/5/89
E. 1

Forwarded

2035
2035
Copy of letter from the Executive Engineer, Krishna Western Division to the Examiners of P. W. Accounts, Madras No. 103 dated 17th April 1889:-

With reference to your letter No. 164 S.E. of 2nd instant, I have the honor to request that you will be good enough to grant the sum of Rs. 8,300 as supplementary credit in April 1889.

2. Owing to a change in the amount of Liabilities adjustable by transfers (line 10 of the Return for 10th February 1889) the balance of grant for which I could ask for credit ^{increased} ~~increased~~ and it was for this reason that I applied for additional credit.

3. This additional credit was taken into my accounts for March as there was no help for it as the official year closed with that month, and cheques were accordingly issued.

(True copy)

G. K. Statton

Superintendent

Correspondence Branch.

29/4
30/4



2nd Encl: S.S. D. No. 41348
25.5.89

E. X. 2

11/3934/89
4840
579.5

Encl: 2

NO. 366

Kistna Western Division Office,

Station Duggirala,

Dated 21st May 1889.

From, A. B. Todd Esquire

Executive Engineer,

Western Division Kistna.

To,

20 35

The Superintending Engineer,
H Circle.

Sir,

With reference to your No. 3084, dated 17th May 1889, forwarding Chief Engineer's No. 2239 C. dated 8th May 1889, calling on me for an explanation for having overdrawn my credit for March 1889, I have the honor to explain as follows.

2. Towards the end of March, on reviewing my expenditure as compared with my allotments, I found that although in the aggregate, I had sufficient credit to cover my anticipated expenditure, that this credit was distributed over a large number of treasuries in small amounts, insufficient individually to pay the bills of considerable amount for earthwork, on which I relied for

spending my allotments

3. The courses open to me were,
(1) to pay one Contractor by means of a number of small cheques on different treasuries, which he doubtless would have strongly objected to, and with reason, (2) to get all the small balances transferred to the Treasury where I wanted a large credit, but for this there was not time, (3) to allow a portion of my allotments to lapse, which was out of the question, from my point of view, (4) to commit the irregularity complained of by the Examiner viz: to draw against credits applied for, before receipt of intimation of issue of the same.

4. Of these four alternatives I chose the last, feeling convinced that an explanation being afforded the irregularity would be overlooked, and I trust that this may be the case.

5. I would also beg to point out, that it is very unusual for the Examiner to refuse credits, and although technically this is no excuse for my taking credit before

intimation, still, situated as I was, at the end of the year, and with allotments to spend, I hope this may be taken into consideration.

203
6. I beg to further point out with reference to para 3 of the Examiner's note, that the fact of my over-draft being small, was by no means "a mere accident". When I reviewed my position as explained in para 2 of this letter, I was in a position to know very approximately, what credits were not likely to be fully utilised, and that my forecast was not far wrong, is proved by my only having overdrawn my credit by Rs. 253-4-5, which the Examiner himself, in his No. 203 $\frac{1.2}{2}$ of the 30th April described as "a trifling amount."

I have the honor to be,
Sir,

Your most obedient Servant

W. D.

Executive Engineer,
Kistna Western Div.

He

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7

Encl: 2

No. 413 K.S.

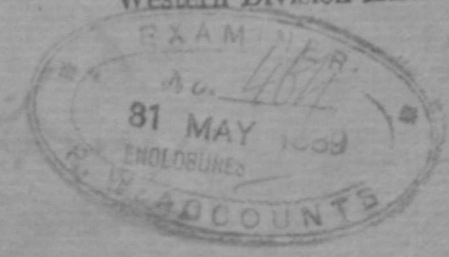
From,

341 K.S.

Forwarded to the
Chief Engineer, Public
Works Department, with
reference to his No. 2239c
of 8th May 1889, here-
with returned.

The Executive Engineer

Western Division Kistna.



To,

The Superintending Engineer,
II Circle

Hannu

Superintending Engineer,
II Circle.

Suptg. Engr's Office,
2nd Circle.
25th May 1889

Dated 21

Received

} May 1889.

No. 366

Enclosures. 2

Credit for March 1889.
Furnishes explanation
for overdrawing—

With an Endorsement
on the Reverse No. 413 K.S.
25-5-89



20 35

Handwritten notes in right margin:
Credit for March 1889.
Furnishes explanation
for overdrawing—

\$ 4

No. 2541C 4/29 May 1889

To

For favor of any further remarks you may have to offer before orders are passed.

W.C. 28.5.89
D.W.

No 903 D 27 June 1889

To W.

Enc 2

The Executive Engineer's contention seems to come to this, that because he had, or thought he had, certain allotments or grants to work out, he was justified in overdrawing his account at a treasury, and in regulating his expenditure generally according to his own ideas instead of according to the procedure prescribed by Government and the Government of India.

2. The amount by which the Executive Engineer's aggregate treasury accounts was overdrawn was no doubt small, but from the Executive Engineer's explanation (para 3) it now appears that he must have overdrawn his account at some one treasury or sub-treasury by a large sum, the overdraft being veiled in the accounts by

From

The Supty. Engineer
II Circle

To
The Chief Engineer
P.W.D.

Dated 25 May 1889

No. 413K.S.

Encl: 2

Kistna Western Division
Credit for March 1889 -
Forwarding Executive
Engineer's explanation for
overdrawing -

10

undrawn balances at other treasuries. The Executive Engineer has also exceeded by Rs. 8,455 his grant under local incorporated.

3. It is of course only on rare occasions that the Examiner refuses a credit applied for; but that is probably all the more reason for paying attention to the disallowance when made. If these disallowances may be disregarded by an Executive Engineer on such grounds as those advanced by the Executive Engineer Kistna Western Division, it would be better to drop the elaborate and exceedingly troublesome procedure prescribed for the regulation of credits.

4. With regard to the inconvenience referred to in clauses (1) and (2) of para 3 of the Executive Engineer's letter, I have now ascertained from the Accountant General Madras that in such cases, he has no objection to an Executive Engineer drawing on the Huzur treasury to the extent of the sum of his available balances at sub-treasuries, as soon as he has intimated to the huzur treasury officer his intention of doing so, and without waiting until intimation of the charge is received and acknowledged by the sub-treasury officer, provided always that the sum is not so large as to inconvenience the huzur treasury, a contingency which is not at all likely to occur. I shall now instruct all Executive Engineers accordingly, and shall ask the Accountant General to do the

memo no 27450 of 14.6.89
2541C of 29.5.89.

✓
JHC N: 5995

same by all treasury officers.

5. The delay in replying to your office note is due to the above mentioned reference to the Accountant General.

(8)

C.
H 27/6
D 27/6

R 28.6.89
E.3

No 18694 of 13 July 1889
Hm
Hcl
6 July

The Govt has no doubt that Mr. Dodd acted in good faith but this does not justify his breach of rule.

2. The action proposed when taken by the Examiner as stated in para 4 of his note of 27th June is approved.

Hm
2.7.89

Rule 3.7.89

Secy H Circle
By Mr. A. ✓
18/7/89

C.S. 28/7. Hm 27.



[C. No. 8.]

GOVT. OF MADRAS. } 1889. { P. W. DEPT.
EXAMINER, P. W. ACCOUNTS.

Madras, 12th June 1889.

OFFICE NOTE No. 802

To
W.

2835

I beg to report for the information of Government and for such action as may be necessary that the Executive Engineer Kistna Western Division has overdrawn his credit for April 1889 by Rs. 443-15-11. Please see also my office note No. 557 dated 30th April 1889.

Hm

C.

Put up with Ch. 5995 - dated 2.7.89

No. 27850 of 14 June 1889
H 13
D 12/6

C
Please reply to No. 2541C dated 29 May 1889.

Hm
14.6.89
A. A.

2,000-9-10-88.

CO

CO

P. Y. A.

12. Bm. 1869 12-7-89. memo 2041 12-7-89. 2229 12-7-89.

No. 913 of 29 June 1889

To W.

Your office note No. 2541 C. dated 29th. May 1889 has now been replied to. Please see my office note No. 903 dated 27th. June 1889.

PWC No. 6009 5352

L.H.
C.
M. 29
D. 29/6

12. 7. 89
12. 5. 89

to 2035 of 29 July 1889

B

Recorded
Recorded

with reference to
with reference to
B.C. No. 1869 of 13 July 1889

mem
24. 7. 89

Recd
25. 7. 89



Amount returned of
Cm. 5495 from 005

Cu

mem
3. 7. 89

24. 7. 89
24. 7. 89
24. 7. 89

24. 7. 89

T. V. W. A. V.