

- (1) பக்கங்களின் எண்ணிக்கை 14
 (2) புதுக்கித் திருப்பிய நாள் Nov 89
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 100

தமிழ்நாடு ஆவணக் காப்பகம்.

⑤

தமிழ்நாடு அரசு

P. W. D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	3186	அச்சகம் பலவகை
நாள் :	8 - 11 - 1889	198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

உள்ளி

7. Sheets

ஆவண. கர-1-18,006-15-6-67.

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9TH SEPTEMBER 1889, No. 2491 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office note from the Examiner, Public Works Accounts, dated Madras, 24th August 1889, No. 1227.

With reference to G.O., No. 916 W., dated 20th March 1888, in which it was decided that provincial objectionable items statements should be confined to irregularities in respect of estimate and appropriation, and that irregularities of other kinds hitherto included in such statements should be separately reported to Government either individually or by classes, I now submit a list of vouchers which, on the 15th July 1889, had been long overdue, with, in each case, such explanation, if any, as has been given by the Executive Engineer concerned, and with my remarks.

2. The list includes both vouchers never submitted at all by the Executive Engineer concerned, and vouchers sent back to the Executive Engineer for correction, &c., and not yet returned by him. In the case of the former, as far as possible, all vouchers are included which relate to the accounts of December 1888, or any previous month, *i.e.*, all vouchers more than five months overdue on the 15th July 1888. In the case of the latter, all vouchers are included which were returned to the Executive Engineer six clear months before the 15th July 1888.

3. Over and above the vouchers included in this list, there must of course be a large number of vouchers, connected with the accounts of past years, which have never been received at all, but in the absence of any systematic procedure for dealing with them in the past, it is impossible, even if it were desirable, to enumerate them all. It seems probable that one by one they have been allowed to drop when my office got tired of asking for them.

4. I do not think it desirable that this should continue. In the first place, subject to certain specified exception, the rules of the code require a voucher for every payment, and I have no authority to dispense with a voucher in any case which does not come within the code exception, or to relieve the disbursing officer of his responsibility in the matter: and, in the second place, the very knowledge that, after a time, the call for an overdue voucher will be dropped from sheer weariness, is calculated to encourage laxity. Subject, therefore, to the approval of Government, I propose to submit a similar report once a quarter, bringing forward on each occasion all items for which I have up to date received neither a proper voucher, nor authority of Government for dispensing with the same.

5. Government may perhaps think it desirable hereafter to give me some discretion to dispose finally, on my own responsibility, of cases in which the amount is below some specified sum, or in which the circumstances are of a certain kind, but at present I see no necessity for suggesting anything of the sort, and I propose to report, after expiry of the periods indicated in para. 2, all items which do not come within the code exception.

6. As indicated in the accompanying statement, the vouchers overdue from the Ganjam and No. I Periyár divisions, especially the latter, are so numerous that I think it inexpedient to trouble Government with the details at present. Apparently there must be some special cause for the exceptional number of vouchers wanting from these two divisions, and I am endeavouring, in correspondence with the Executive Engineers and Superintending Engineers concerned, to have this cause removed before reporting in detail to Government. This will, I trust, be put right before the next report is due, and any of these vouchers, which may then still be wanting, will of course be included therein.

7. In the case of items 1, 3, 4, 5 and 19 of the list, it appears that there is no longer any likelihood whatever of getting proper vouchers, and it is for Government to say whether the payments in question may be finally passed without such voucher. In all other cases, it is probable or possible that vouchers will be forthcoming sooner or later, and the question is whether the voucher may be awaited or whether, in any case, the unvouched payment should be disallowed.

8. Although the list is nominally made up to the 15th July, all vouchers received since that date have been excluded.

STATEMENT of Vouchers overdue on the 15th July 1889, with the orders of Government thereon.

Serial number.	Month to which vouchers relate.	Central office voucher number.	Amount of voucher.	Whether the vouchers were ever submitted or not, and if the former, the reason for return to the Executive Engineer.	Executive Engineer's explanation and remarks by the Superintending Engineer (if any).	Examiner's remarks.	Orders of Government.
1	1	2	3	4	5	6	7
1	May 1888 ..	248 A.	Rs. A. P. 30 0 6	Impounded for want of receipt stamp.	<i>Rashikulga Division.</i>	Impounded by Examiner and sent to the Collector of Ganjam for necessary action. Returned by Collector, who reports that it was not possible to ascertain the whereabouts of payee, so that criminal proceedings might be taken against him. The disbursing officer should have seen that a valid receipt was obtained at the time of payment. It is for Government to say whether the charge may now be finally admitted without a valid receipt.	(1) In the circumstances stated, the charge may be finally admitted.
2	Jan. 1889 ..	306	18 8 0	Never submitted ..	The Executive Engineer explains that the voucher was due from one B. V. L. Narasimha Row Naidu, who is at present in Rangoon, and that the money due to him was remitted by a Post-office money order and that the acquittance roll sent for his signature by post has not yet been returned by him and that the reminder has been sent to him for the voucher.	The payment should not have been made by postal money order. It should have been arranged for through the officer under whom the payee was serving in Burma. It is for Government to say whether the voucher may still be awaited, or whether the payment should be disallowed pending production of a voucher.	(2) The Examiner will report whether the postal acknowledgment has been received and filed in his office.
3	Nov. 1886 ..	1	476 5 4	Never submitted ..	<i>Buckingham Canal.</i> The Executive Engineer explains that the cheque in payment of the amount due was sent direct to payee, M. Jagannatha, contractor, in November 1886, and that he has failed to return the voucher or to reply to reminders sent to him; that his whereabouts are not properly known, and, under the circumstances, requests acceptance of the payment under the certificate of the Executive Engineer that the amount was paid. The Superintending Engineer states that the Executive Engineer reports that the whereabouts of the contractor are not yet known, and requests that the postal acknowledgment (now filed in the Examiner's office) of the party to, receipt of cover containing the cheque with a certificate of cover disbursing officer, if necessary, may be considered a sufficient voucher for the payment.	The Executive Engineer should not have sent a cheque by post to a person having no fixed abode or established place of business. The payment should have been made through the Sub-divisional officer. The receipt referred to by the Superintending Engineer is merely a receipt for a registered letter. It is for Government to say whether the payment of Rs. 476-5-4 may be finally passed without any voucher.	(3) Attention is drawn to the Examiner's remarks. The payment may be passed on receipt of a certificate from the disbursing officer.

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Statement of Vouchers overdue on the 15th July 1889, with the orders of Government thereon—*cont.*

Serial number.	Month to which vouchers relate.	Central office voucher number.	Amount of voucher.	Whether the vouchers were ever submitted or not, and if the former, the reason for return to the Executive Engineer.	Executive Engineer's explanation and remarks by the Superintending Engineer (if any).	Examiner's remarks.	Orders of Government.
1	2	3	4	5	6	7	8
4	May 1888 ..	202	1 4 8	Never submitted	<i>Kistna Eastern Division.</i> The Executive Engineer states that the vouchers relate to the salary and travelling allowance of clerk T. Rajeswarayadu, and that the amount was sent by money order for which acknowledgment is forthcoming (filed in the Examiner's office) and that the clerk having since died without returning the acquittance roll, it is now impossible to send it.	The amounts are small and, under the circumstances explained, the payment might, it is thought, be finally admitted without vouchers.	(4) and (5) The payments may be finally admitted.
5	Do. ..	213	4 2 0	Do.	<i>Kurnool Division.</i> The Executive Engineer stated on 13th July 1889 that the original voucher seems to have been lost, but that a fresh voucher would be obtained and submitted at once.	Vouchers not yet received. It is a question whether the amounts should be disallowed pending production of a voucher.	(6) A fresh voucher should be obtained and forwarded to the Examiner without delay.
6	August 1888.	96	28 5 4	Never submitted	The Executive Engineer is still due from Tank Restoration Scheme and that it has been called for.	Do. ..	(7) and (8) The Chief Engineer for Irrigation will take steps to expedite the submission of the vouchers referred to.
7	Sept. 1888 ..	163	22 8 0	Do.	The Executive Engineer stated on 30th April 1889 that this voucher has not yet been received from the Tank Restoration office.	Do. ..	(9) Further search should be made for this voucher.
8	Nov. 1888 ..	112	670 15 6	Do.	The Executive Engineer stated on 30th April 1889 that it was entered in the list as having been sent with the accounts.	The voucher was sent to the Executive Engineer with a transfer debit advice from 1st Calcutta division for adjustment and has never been returned.	(10) and (11) Reminders should be sent to the contractors.
9	Do. ..	199	800 0 0	See column 7	The Executive Engineer stated on 10th June 1889 that these vouchers were sent to contractor for initials to the corrections.	The vouchers were returned to the Executive Engineer on the 8th April 1889. The excessive delay in getting them corrected and returned is brought to notice.	(12) The delay should be explained by the Executive Engineer.
10	Dec. 1888 ..	52	162 2 3	Corrections not initiated by the Executive Engineer and contractor.	<i>Presidency Division.</i> The Superintending Engineer, V Circle, in his No. 6448, dated 28th March 1889, stated that the Executive Engineer informed him that the voucher was returned to the Medical authorities for initials to certain corrections and that the voucher was apparently lost. The Superintending Engineer has ordered the Executive Engineer to prepare a fresh voucher for the signature of the Medical authorities.	It is nearly six months since the Superintending Engineer issued his instructions, and the voucher has not been received.	
11	Do. ..	54	67 9 5	Do.			
12	Dec. 1887 ..	97	26 2 1	Never submitted			

13	July 1888 ..	147	2 4 6	Do.	The Executive Engineer stated that Rs. 2-4-6 was paid to Colonel Vibart on account of railway fare advanced by him to Lascar Vankatachellam, of Superintending Engineer's office. The Superintending Engineer has ordered an acquittance roll for the full amount to be obtained when the balance of Annas 10 due to the Lascar is paid to him and the Executive Engineer has been ordered to make inquiries at Chingleput regarding his whereabouts.	The delays are brought to notice	(13) The delay should be explained by the Executive Engineer.
14	Nov. 1888 ..	183	90 0 0	Do.	The Executive Engineer states that the voucher has been called for from S. M. O. Station hospital on 3rd June 1889.	The delay is brought to notice	(14) The delay should be explained by the Executive Engineer.
15	Do. ..	245	1,483 0 2	Do.	The Executive Engineer states that contractor Moothoswamy to whom bills were sent for initials to corrections, was written to on 3rd June 1889.	The corrections should have been initiated before the payments were made. The delay in rectifying the omission is brought to notice.	(15) to (17) Steps should be taken to expedite the production of these vouchers.
16	Do. ..	246	201 2 9	Do.	The Executive Engineer states that the voucher has been sent to the Sub-Divisional officer, Civil Works, for corrections and contractor's initials on 28th May 1889.		
17	Dec. 1888 ..	249	283 4 9	The amount paid as per accounts and the amount acknowledged in the receipt did not agree.	The Executive Engineer states that the contractor to whom the bill was sent for signature has been written to.		(18) Attention is drawn to the Examiner's remarks. If the voucher is shown to be still wanting in the next quarterly report the amount will be disallowed.
18	Jan. 1889 ..	43	551 15 1	Never submitted	<i>Madura Division.</i> The Executive Engineer in his letter No. 34 C., dated 5th July 1889, states: "this voucher was just received from the Sub-Divisional officer, Vaigai bridge, without piece-workers' signature in acknowledgment of payment made. As six months have elapsed and there seems to be no prospect of the Sub-Divisional officer being able to get it receipted, I think it useless to detain it any longer."	It is for Government to say whether the amount may be finally passed without any voucher, or whether the amount should be disallowed.	(19) The payments may be finally passed on a certificate by the disbursing officer.
19	Jan. 1889 ..	29	7 15 5	Never submitted	<i>No. II Perydar Division.</i> The Executive Engineer states in his letter, No. 509, dated 6th June 1889, that the voucher will be sent on receipt from the Sub-Divisional officer.	The payment should not have been made without a receipt. It is for Government to say whether the receipt should be awaited or whether the payment should be disallowed pending its production.	(20) Vide order on item (18).
20	Jan. 1889 ..	51	28 0 6	Never submitted	<i>Ganjam Division.</i>	Twenty-four vouchers are due (8 received and returned for rectifying irregularities and 16 never submitted).	(21) Orders will be deferred pending receipt of the next quarterly report.
21	..	..	..		<i>No. I Perydar Division.</i>	One hundred and seventy-one vouchers are due (143 received and returned for rectifying irregularities and 28 never submitted).	(22) Orders will be deferred pending receipt of the next quarterly report.
22	..	..	..				

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ORDER—dated 9th September 1889, No. 2491 W., Public Works.

The orders of Government have been entered against each item of the statement, and the attention of the Superintending Engineers concerned is drawn thereto.

2. The Examiner's proposal in para. 4 of his office note is approved. The Government is glad to observe that, except with respect to the Ganjam division and the Periyár project, the number of vouchers overdue is not large.

(True Extract.)

Captain, R.E.,
Under-Secy. to Govt., P.W.D.

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

Exd. P. L. Pereira.
Spare Copies

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W

GENERAL.
ACCOUNT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated September, 9th.

Recd.

Encl.

G.O., 9th Sept. 1889, No. 2491 W.

SEPTEMBER.

Vouchers

Orders on office note from the Examiner,
Public Works Accounts, submitting a state-
ment of — long overdue on the 15th July
1889.

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No 2491 Waf 9-9-89

1889

P. W. DEPARTMENT.

Current No. 9573

From The Suptg Engineer
Pennyar
H. K. K. K.

ENCLOS.—

No. 1805 P.R.

Dated 7-10-89

Received 12-1-89

SUBJECT.

Forwarding letter from the
Ex. Engineer at Pennyar
explaining the delay
in the despatch of
certain vouchers long
over due.

DISPOSAL.

No. 14668C Dated 15. October
1889

To
C
For favour of
remittance

/s/ W. L. C. B.
Dtr.

Recd
15-1-89

3/86 No 1805 P.R.

From C. B. Target Esq., Executive
Engineer to I Pennyar Division to
the Superintending Engineer Pennyar
Project dated Madras 2 October 89
No 1202.

1 With reference to G. O. No 2491 Waf
dated 9 September 1889 I have the
honour to request that you will be
good enough to direct the Executive
Engineer to I Pennyar Division to
forward me the Voucher for Rs 28-0-6
debited to this Division by transfer
Debit No 20 of 4 February 89. The
amount has been recovered from
M. Venkataswamy Naidu and paid
into Treasury so that the Voucher
is a mere matter of red tape.
I have sent the following letter
to the Executive Engineer to I Div
calling for the voucher but he has
not sent it up to date.

No 526 of 27 June 1889

" 617 of 15 July 1889

" 694 of 26 - do -

" 836 of 19 August 89.

2-J

2 I do not understand how item
no 18 refers to this case which is
one of a voucher being required
to prove a debt incurred by the
Division selling certain materials
which debt having been acknowledged
by the contractor and paid, the
necessity of the voucher is only
needed as a formality.

3. I would also point out that
my letter no 509 dated 6th June/89
states that the Voucher is awaited
from the I Periyar Division and
that the words quoted by the
Examiner do not occur in my
letter.

(Copy)

Forwarded to the Chief Engineer
P.W.D with reference to item 20
of the list printed with G.6
no 2491 W of 9th September 1889.
2. It will be seen that in the
first

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first place the transaction in
question was not a payment at
all, but a receipt and in the
second that the words quoted
by the Examiner do not occur
in the letter from which they are
said to be taken.

3. It is not clear what voucher
is required or what it is required
for.

Periyar

Colonel R.R.

Periyar }
7 October 89 }
D/S

Superintending Engr. S. S. S. S. S.
E.S.

To

The Chief Engineer
P.W.D Department



8770 R 9578

No. 4668 of 15 October 1889

No. 1805 P.R.

To
C
For favour of
remarks.

From.
The Supo engine
b1 brick.
To
The Chief engine
P. W. D.

WMB
14.10.89

R. 15-80. of 5-11-89
To
W

Dated 7: October
12.10.89
Recd. 6.11.89

Noted and returned.



CLP
for b
R
D 5/11



No. 3186 W of 8-11-1889

Recorded.
WMB
7.11.89

on

①

Am. 12/11/89

No. 3186 W of 8-11-1889
Vouchers. Forward
copy of letter from
Executive Engineer
No II Periyar Division
explaining the del
in the despatch of
certain — long over
— due —