

- (1) பக்கங்களின் எண்ணிக்கை 18.
- (2) புதுக்கித் திருப்பிய நாள் 1-90
- (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 1000

தமிழ்நாடு ஆவணக் காப்பகம்.

(72)

தமிழ்நாடு அரசு

P. W. D. துறை

அரசாணை எண். 3592 அச்சகம்
மு. கோப்புத் தாள் எண். பலவகை

நாள் : 18-12-1889 198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

9. Sheets

ஆவண கா-1-18,006-15-6-87.

[Signature]

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 Periyar 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	2	3	4	5	6	7	8
1	May 1888	248 A.	Rs. A. P. 30 0 6	Impounded for want of receipt stamp.	<i>Kushikulya Division.</i> 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. <i>Buchingham 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 the disbursing officer, if necessary, may be considered a sufficient voucher for the payment.	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. 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. 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.	(1) In the circumstances stated, the charge may be finally admitted. (2) The Examiner will report whether the postal acknowledgment has been received and filed in his office. (3) Attention is drawn to the Examiner's remarks. The payment may be passed on receipt of a certificate from the disbursing officer.
2	Jan. 1889	306	18 8 0	Never submitted			
3	Nov. 1886	1	476 5 4	Never submitted			

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	Rs. A. P. 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.
6	August 1888.	96	28 5 4	Never submitted	<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.
7	Sept. 1888	163	22 8 0	Do.	The Executive Engineer stated on 13th July 1889 that this voucher 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.
8	Nov. 1888	112	670 15 6	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.
9	Do.	199	800 0 0	See column 7	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.
10	Dec. 1888	52	162 2 3	Corrections not initiated by the Executive Engineer and contractor.	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.
11	Do.	54	67 9 5				
12	Dec. 1887	97	26 2 1	Never submitted	<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.		

13	July 1888	147	2 4 6	Do.	The Executive Engineer stated that Rs. 2-4-6 was paid to Colonel Vihart on account of railway fare advanced by him to Lascar Venkatachellam, 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	30 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	1,433 0 2	Do.	The Executive Engineer states that contractor Moothosawmy, 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.		(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.
17	Dec. 1888	249	283 4 9	The amount paid as per accounts and the amount acknowledged did not agree.	The Executive Engineer states that the contractor to whom the bill was sent for signature has been written to.		(19) The payments may be finally passed on a certificate by the disbursing officer.
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."		(20) <i>Fide</i> order on item (18).
19	Jan. 1889	29	7 15 5	Never submitted	<i>No. II Periyar Division.</i> The Executive Engineer states in his letter No. 409, 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.	(21) Orders will be deferred pending receipt of the next quarterly report.
20	Jan. 1889	51	28 0 6	Never submitted	<i>Ganjam Division.</i> <i>No. I Periyar Division.</i>	Twenty-four vouchers are due (8 received and returned for rectifying irregularities and 16 never submitted).	(22) Orders will be deferred pending receipt of the next quarterly report.
21	..	..	..			One hundred and seventy-one vouchers are due (143 received and returned for rectifying irregularities and 28 never submitted).	
22	..	..	..				

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.)

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. Joint 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

3592

4

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.

102151

3592

Out

For orders.

As stated, the woddler
made his own arrange-
ments with the Jail
authorities for the supply
of convict labour.
It is not clear why
this dept. should inter-
fere with respect to the
recovery from the man
of sums due to him to
the Jail.

Ac
7-11-89

I agree with the above;
the P.W. is not in a
position to recover
from the woddler, the
amount alleged to be
due by him, to the
Jail authorities.

Wm
7-11-89

No 306 S.E.

Trichinopoly Division Office

Date 7th October/89.

From

W. Joffe Esq.

Dur. Engg., Trichinopoly

To,

The Superintending Engineer

W Circle, Trichinopoly.

Sir,

I have the honor to bring to your notice, that, in clearing out the well in the Central Jail, Estimate No 300 Register No 8, Mr. Vady employed one Chiniah Wodder as a piece worker, because contract labor would not come forward to take up the work, and made him (Wodder) distinctly understand that he should arrange with the Jail authorities for any Conmit-Labor, he might require.

2. According to the Jail accounts there is still a sum of Rs 3-4-10 due by this Wodder to the Jail for removing the debris outside the Jail Compound.

3. As the work was carried out by this Department by the agency of the Wodder, it is necessary for us to disburse the amount to him first and then recover the same from him, for sending it on to the Jail Department.

4. But as long as nothing goes to his pocket, the maddar does not care to come forward and sign the necessary bill. Mr. Dady now reports that the maddar now refuses to come forward to receive payment of the sum of Rs 3-4-10 and refund the same though he has been sent for several times.

5. Under the above circumstances, I request you will be so good as to move Govt. for according permission to the charging of the sum in the absence of a voucher, as suggested by the Examiner in para 4 of this office Note embodied in G. O. No 2491 W of 9⁹/₈₉. The amount will be sent to the Jail Superintendent as if recovered from the Maddar.

I have &c

(sd) W. Joff

Dist. Engineer.

(True copy)

No. 626 TC

Forwarded through the Examiner D. W. Accounts, to the Chief Engineer, D. W. for Orders.

2. Under the circumstances stated by the Executive Engineer, the Superintending Engineer is of opinion that the required voucher

voucher in this case may be dispensed with.

359

Trichinopoly

11th October/89

D 72/-



Aldrich Esq. Col. R.E.

Supg. Engineer VI Circle

7



No. 2491W of 9-9-89

No. 1564 of 2-11-89

From

The Supt Engineer
V. circle.

To

The Chief Engineer
P. W. D.

From: The Examiner P. W. D.

To E. W.

Forwarded with the remark
that the undersigned cannot judge of
the propriety of the claim made by
the Jail Department against the
woddar.

2. The Jail Authorities might sue
the man and attach the money due. Fail-
ing this, however, the P. W. D. should pre-
sumably pay the woddar his claim.

for C.

No. 5203C of 8 Nov 1889

Re: the S. E. letter 626 P. C.

If as stated, the woddar
made his own arrangement
with the Jail authorities for the supply
of convict labour, it is not
clear why the P. W. Dept. should
interfere with respect to the
recovery from him of amounts due
by him to the Jail. Apparently
the woddar's claim against the P. W.
Dept. should be adjusted leaving
it to the Jail authorities to make
good their claim against the man.
The S. E. is requested to report more
fully on this point.

S. E. etc. 5.11.89

Letter from the Executive Engineer
Trichinopoly Division to the Supt
Engineer No. 403 SE dated
2nd December 1889 - 359

As directed in your endorsement
No. 756 TC of 13. 11. 89, on memo No.
5203 C of 8. 11. 89, from the Chief
Engineer, I have the honor to report
further as follows: regarding the
payment due to the Jail depart-
ment on account of convict
labor supplied -

2. The work on which the liability
was incurred was carried out
in the time of the late Executive
Engineer M. Guinness under the
immediate supervision of the
following individuals - Supervisor
Mr. Dady, Sat overser Sivagnam,
Pillay and a maistry - Supervisor
Mr. Dady disclaims having made
any arrangement or chaties with
the Jail authorities for the supply
of the labor, but asserts that he
told the Woddar that he should

Central Jail Trichinopoly.
Requesting permis-
sion to charge Rs 3-4-10
due by Chinmaya Odia to
the Jail Department for
removing the debris out-
side the

make his own arrangements. He further states that the Subover-
seer was aware of the fact. It
however appears after enquiry
from the Jail authorities that
the Sub Overseer did apply on
behalf of the Waddar for the
supply of Jail labor although
there is no record of this fact.

3. At the time of writing my
letter No 306 SE of 7.10.89, asking
that the disbursement be made
direct to the Jail department
and the expenditure be accepted
without a voucher from the
Waddar, the proper payee, I
was unaware that the Sub
overseer had been concerned
in the transaction at all, as
there was nothing on record
either in my office or that
of the jail department to show
that such was the case.

4. Under the circumstances now
explained, I have the honor to
request that sanction be accorded

3592 1/2 the procedure suggested. No possible
complication can hereafter arise in
connection as there is in reality
nothing whatever due to the Waddar.
All that is required from him
is a voucher for the value of the
convict labor supplied to him.
my certificate of the transaction
in support of the expenditure &
might it is suggested be accepted
and permission be granted to
hand over the amount to the
Jail department direct.

No. 834 T.C.

Copy submitted to the Chief
Engineer P.W.D. with reference to
his No. 5203C dated 8th Nov. 1889.

2. The Sub overseer's action in
the case appears quite unwar-
ranted, if the statement of the
Jail authorities is correct; but
under the circumstances stated
by the Executive Engineer there
seems no objection to the adoption
of the course suggested by him.

Encl. 1/2
5th Dec 1889.

9 Aldrich L. Col. R. E.
Supt. Engineer P.W.D.

No. 5203C48-11-89

" 2491W - 9-9-89

No. 2592 W. 11-12-89

[Signature]

[Signature]

MS
1312W

From

The Supt. Engineer
11 circle,

To

The Chief Engineer
P. O. S.

The adoption of
the course suggested
by the Exec. Engineer
is sanctioned.

No. 834 TC

Dated 5th
Dec^r 6th 3 December 1889.

[Signature]
10.12.89

Quest
11.12.89

Reporting on the pay-
ment due to the Soil
Dept for convict labor
supplied & requesting
permission to hand
over the amount to
the Soil Department
direct on the certificate
of the Executive Engineer.

S. E. VI circle

Exec. P. W. Sects.

19/12

see 101
P. 10/12

(9)

H. 12-11-89 R. 14-12-89