(1) பக்கங்களின் எண்ணிக்கை 16
(2) புதுக்கித் திருப்பிய நாள் 6/8/1
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

36

அரசாணை எண். / மு. கோப்புத் தாள் எண். 2174 அச்சகம் / பலவகை

நாள் : 5-8-1822 ~~198~~ .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

8 Sheets

Kurnool Executive Engineers Office
No. 40 Dated 14th July 1892

From

John C. Johnston Esquire
Executive Engineer
Kurnool Division

318 C

To.

The Examiner
Public Works Accounts
Madras

C

Enclosures.

2/7

Sir,

In continuation of my telegram dated 29th June 1892, I have the honor to inform you that every effort was made to send the accounts for April 1892, so as to reach you on the 30th June at latest, but th was not possible for many reasons:-

2- The Expenditure in March was as high as Rupees 90,000- a sum three times larger than the normal Expenditure of the Division, and the compilation of the accounts representing such a large sum engrossed the time that should have been spent on April's accounts:-

3- In your letter No. 1321 E.E. dated 27th May 1892, stress was laid on the famine outlay being adjusted between normal and abnormal in the supplemental accounts for March and month by month in subsequen accounts. Having to commence from January the adjustment of famine Expenditure from that month to March in the supplemental accounts and the

Outlay

utlay for April in April accounts were simultaneously
roceeded with. The former was completed and
osted on the 28th June in time for despatch by that
ay's mail. The latter was finished the same night
y the accountant and staff working the whole
ight in the office, with a view to sending the
ame on the following morning to Kurnool Road
tation in order to catch the mail train, and to
vertake the letters posted at Kurnool the previous
Evening. But heavy rain on the night in question
rendered the road impassable, the transit was
stopped for that day and as no one would cross
the nullah, communication with the station was
thus impracticable. The accounts for April were
therefore posted at Kurnool on the morning of the
29th.

4. From the large outlay shown in March, supplemental for March and in April, I hope you will admit the difficulty in sending April accounts earlier than they were sent and I shall feel obliged if you will explain these circumstances to the Chief Engineer, if you think it necessary to report the delay to that officer.

I have the honor to be
Sir
Your most obedient servant
(Signed) John C. Johnston
John C. Johnston
Executive Engineer
Kurnool Division

E5/7772/92

No. 250 ~~248~~
15-7-92

Send copy to Superintending Engineer 3rd Circle for information.

John C. Johnston
Executive Engineer
Kurnool Division

Copied by S.S.

21/7/2

EWM
18/7/92

No. 1208
19-7-92

To The Chief Engineer for information in continuation of this office No. 1143 d/ 16th July 1892.

with Cir 7370 sent to [illegible] 18.7.92

E W Martin
Supdtg Engineer
18/7/92

P. W. CURRENT No. 7463

3206
19/7/92

From
The Superintending Engineer
3rd Circle
Bellary

To
The Chief Engineer
P. W. D.
Madras

Dated 19th
Despatched 19th July/92
Received 23-VII-92

No. 1208

Kurnool Division Monthly Accounts for April/92

Forwarding explanation regarding the delay in the submission of —

24/7772/92

R 23.7

No. 600
4-11-91

KURNOOL EXECUTIVE ENGINEER'S OFFICE,
18

FROM
John C. Johnston ESQUIRE,
EXECUTIVE ENGINEER,
KURNOOL DIVISION.

TO
THE EXAMINER,
PUBLIC WORKS ACCOUNT,
MADRAS.

Enclosures.

2474/3

SIR,

I have the honor to inform you that the delays were owing to the following occurrences viz.

1st Appendix B. was introduced from 1st Septr. as stated to the last Inspecting Officer. This brought on several penalties such as the Division of the Cash [illegible]k into two serving notices of payment &c. [illegible]ntractors (which is entirely an additional [illegible]k) and opening out a Register of Cheque is[illegible]ed to Contractors in partial supercession of Form No. 3 A.

2nd Previous Check of Contractors Claims in Divisional Office. Vide Code Para 1621 a.

This necessitates Constant interference with Compilation work, as it is very Essential that payments should be prompt.

K.C.P. 23-2-92—Copies 200

3rd

(3rd). 2nd Clerk of Account branch (one immediately after the return of the other) went on leave in September when changes were newly introduced.

(4thly) One of the above Clerks was transferred to another Division and had to be replaced by a new hand. &c. The accounts for August were sent 6 days late. (b) — Do — for September 2 days late having been sent on 22nd

(C) Form No. 78 for 10th October 2 days late

2. The men are however now getting accustomed to the changes. It is hoped that there will be no more delays.

I have &c.

(Signed) J. C. Johnston

Executive E

Kurnoo

(True Copy)

E3/1773/92

Kurnool
13th July/92

John C Johnston
Executive Engineer

Copied
JL

P.W. E2/7370/92

5/E2

Months	Outlay				Vouchers to be dealt with			Remarks
	Famine Works	Establishment	Other Expenditure including non-famine Works	Total outlay as per cash account current	Sent to Examiner	Returned in Dy. Office	Total	
March 1892	25,803	7627	58,531	91,961	389	572	961	
April/92	24,097	Genl 6840 Famine 731 7571	25,581	57,249	154	688	842	
May/92	35,924	8,256	19,331	63,511	189	1809	1998	

Kurnool
13th July/1892

John C Johnston
Executive Engineer

Contractors - opening

No. 234 S.E.
14-7-92

Kurnool Executive Engineer's Office,
13th July 1892.

From
J. C. Johnston Esquire
Executive Engineer,
Kurnool Division.

To
The Superintending Engineer,
Third Circle,
Bellary.

2/6
74

Sir,

In reply to your endorsements Nos. 785/11-6-92 and 1060/9-7-92 on Chief Engineer's memo 2906C/8-6-92* and 3394C/6-7-92 respectively I have the honor to state, with reference to G.O. 297 34 dated 7-11-91, that the accounts for April and May 1891 were late one day. I cannot ascertain when the accounts were posted, whether one day late or not. Perhaps the benefit of the doubt may be granted to this Office and the delay put down to the Postal Department.

* Herewith returned

2. The explanation given for the 6 days delay in July has been accepted.

3. The delays of 6 and 2 days in August and September were explained to the Examiner in this Office No. 600/4-11-91 (Copy enclosed).

The delays were due to certain changes introduced into the Office such as the division of the Cash book into two, serving notices of payments to contractors - opening out a register

Fairly
Statement to accompany
Letter No. 234 S.E.

of Cheques issued to Contractors in partial supersession of Form No 3A.

Preaudit of Contractors Bills, the transfer of one of the clerks to another Division and the appointment of one who had to be taught.

4. Having become accustomed to the changes the Accounts Branch managed to get off the accounts on due dates from September to January 1892.

5. Famine accounts commenced in February and February's accounts were late 6 days. In March, April and May there was an enormous increase of work due to the famine and March's accounts were late 21 days date of despatched 10th May

April's — 38 days — " — 28th June

May's — 13 — do — " — 3rd July.

6. When work due to famine increased, a liberal supply of clerks was entertained — liberal in point of numbers — but it was soon discovered that the men were quite inexperienced — Experienced men were not available owing to the large demand for them in the Revenue Department. Time was lost in teaching these men.

7 Finding that arrears were increasing — I applied to the Examiner for an Assistant Accountant. The Examiner acceded at once to my demand rather informally made and the Assistant arrived on 23rd May 1892.

8. Para 6 explains sufficiently I think why the accounts for March were late.

9. Those for April were 38 days late and for the following reason. The Examiner in his No 1821/[illegible] dated 27th May 1892 wished to have the expenditure adjusted between Normal and abnormal that is to have expenditure due to Famine eliminated from the total expenditure; and as he laid stress on this being done month by month — attention was paid by the Accountant more to this adjustment than to the despatch of accounts on due dates. In other words this necessary adjustment was another factor in the delay which has occurred.

10. After the arrival of the Asstt., there was an improvement — for March's supplemental and the accounts for April and May were despatched within a few days of each other.

11 The Accountant being the manager of the Office his work was doubly

doubly increased with the starting of famine works. For in addition to the accounts proper there was a large increase in the correspondence relating to accounts. The fact mentioned in para 10 proves that the work was too much for one man and I doubt whether any one would have overcome all the difficulties had he been ever so methodical.

12 In ordinary seasons A. Venkatarayulu Iyer makes up for his want of method by real hard work. If I could have gauged better the qualities of the extra clerks obtained locally, I might have anticipated these arrears, and have applied earlier for trained assistance.

13 Famine operations will continue for some time yet in the Cumbum Sub Division. I have done my best for the Executive Engineer in charge of the Famine Works in point of office establishment but I think an improvement might be effected, were he supplied with a trained accountant and perhaps it would be advisable to send another assistant to my office.

14. I enclose a statement for March April and May showing the outlay and the number of vouchers to be dealt with.

15 G. O. No. 2973W / 7-11-91 was recorded without a reply from an oversight, as the endorsement from your office did not call specifically for any reply.

I have the honor to be
Sir
Your Most Obdt. Servt.
John Johnston
Executive Engineer

14/7

P.S. I find there are 3000 vouchers for June yet to be attended to. So two assistant accountants in addition to the one already sent, will be necessary.
14.7.92

P. T. O.

P. W. CURRENT No. 7370

1116

18/7/92

From

J. C. Johnston Esquire,
Executive Engineer
Kurnool Division.

To

The Superintending Engineer
IIIrd Circle
Bellary.

Dated 13th
Despatched } July 1892.
Received 18th

No. 234

Enclosures. 3 2

E1/7774/92

Monthly accounts

Submitting explanation for delay in sending the ——

No. 3608 C d/ 23rd July 1892

To C.

For favor of opinion as regards the additional accounts establishment asked for.

D 21.7.92

K. C. P. 23-2-92—Copies 200

No. 1143 / 16-7-92

The fact is that famine works are in practice carried out by what is known as ~~the~~ "Departmental Agency" against the "contract system" the usual way of executing works.

The whole Department including the Account branch is organised for carrying out works by the "Contract system", and, therefore there will always be delay and confusion about accounts when a change from that system to "Departmental agency" is suddenly made.

J. W. Mackie
Supdg Engineer
18/7/92

R 23.7.92

(C. No. 1201/8.)

KEEP-WITH CURRENT No.

dated 189

GOVT. OF MADRAS. } 1892. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

274/8

Madras, 29 July 1892.

OFFICE NOTE No. 477-C.

To
W.

Your office note No. 3608 C. dated 23rd. July 1892.

I am quits convinced that the Kurnool Division needs additional assistance to bring the accounts up to date, and I have already done as much as lay in my power to help towards this end by posting an experienced accountant to take charge of the accounts, and by allowing the relieved accountant to remain, in addition, for one month to bring up arrears. I now agree to this accountant being retained for a longer period, but I regret that I am able to send only one clerk who is likely to suit. His application is enclosed. The Executive Engineer's best plan will be to secure another locally, and place both under th spare accountant who, with a little method, ought to be able with their assistance to bring up the arrears in a short time. The accountant now in charge of the divisional accounts and the permanent staff of clerks should devote thei whole time to current work.

29/7

D 29/7

(Encl.)

C. 29/7

3000-3-2-91.

P. W. No. 7772

Recd 29-VIII-92

Enclos 6

Memo No. 3608 C d 23.7.92
" " 3394 C d 6.7.92
" " 2906 C d 28-6.92
Pr. B No. 1408 W d 5.5.92
" " 1359 W d 29.4.92
" " 1360 W d 29.4.92
" " 1146 W d 6.4.92
" " 1141 W d 6.4.92
" " 721 W d 4.3.92
" " 876 W d 6-2-92
" " 116 W d 12-1-92
" " 3282 W d 7.12.91
" " 2973 W d 7.11.91
" " 2671 W d 6.10.91
" " 2428 W d 10.9.91
" " 2152 W d 11.8.91
" " 1871 W d 8-7-91
" " 1586 W d 10.6.91
" A 1312 W d 13.5.91

Recd Cons 7370, 7463 & 7772

$\frac{\text{Hm}}{\text{Pr}}$ No. 2174 W. d 5 August 92

HB 2 Aug

The Examiner's proposals are approved

2. The clerk mentioned by the Examiner should be sent to Kurnool at once and the Executive Engineer should obtain a second man locally. A proposition statement in the prescribed form for the employment of these two men should be submitted by the Supdt. Engineer without delay.

(8)

OWB
1.8.92

P 2.8

S.E. III Circle P 6/8
write on receipt of the proposition
P 9/8. Exer P. W. dept. P
J.C. 9/8 6/8

D/2977 r 6.8.92
ofd. 90-7
HM 1-8
9/3-8