26

(1) பக்கங்களின் எண்ணிக்கை 24

(2) புதுக்கித் திருப்பிய நாள் 1/92

(3) ஆதாரங் குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

அரசாணை எண்.		அச்சகம்
மு. கோப்புத் தாள் எண்.	2491	பலவகை
நாள் :	28-5-1893	199

~~24~~

மடிக்கவோ கண்டபடி கையாளவோ கூடாது.

12

ஆவண. கா. I—18,006—6-9-90.

28th September 1893, No. 2491 W., Public Works.

2491/1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

Extract (paragraphs 1, 2, 5, 9, 10 and 28) from report of an inspection of the office of the Executive Engineer, Kistna Eastern division, by Mr. G. H. le MAISTRE (Examiner, 4th class, 2nd grade, temporary), Deputy Examin[illegible], Public Works Accounts, Madras, on the 31st January 1893 and following days, dated 15th March 1893.

Executive Engineer in charge.—W. Jopp, Esq., Executive Engineer, 3rd grade.

Accountant.—M. Chinniah, Accountant, 5th grade.

Sub-divisions—

Head Works.
Northern.
Southern.

2. A complete test-audit of the accounts for the month of August 1892 was carried out in accordance with instructions laid down by the Accountant-General, Public Works Department, in his circular No. 4 of 1887.

5. In January 1893 there is a direct payment of Rs. 63–14–0 for stores to a firm in England.

9. There are 10 imprest-holders and their imprest accounts are recouped direct from the divisional office. This plan necessitates the Executive Engineer initialling all the vouchers relating to these accounts. The sub-divisional officers to whom these imprest-holders are directly responsible might well recoup them from their own drawing accounts. Similarly, the salaries of the establishment in each sub-division might be disbursed by the sub-divisional officer.

10. The sub-divisional officer, head-quarters sub-division, pays piece-workers except in the case of final bills, but all daily labour in the sub-division is paid by the divisional cashier from the divisional chest. It would be more systematic if the daily labour was paid from the sub-divisional officer's own drawing account. The latter is always at head-quarters, whereas the Executive Engineer is often in camp and has to leave money in chest for this purpose.

28. There were no estimates for the following jobs in progress :—

	Outlay to date.		
	RS.	A.	P.
Repairs to iron punt No. 1 … … … … …	753	5	3
” ” No. 11 … … … … …	655	13	8
” ” No. 32 … … … … …	300	14	6
” ” No. 27 … … … … …	450	11	9
” ” No. 23 … … … … …	308	9	0

No. 191 A.

Forwarded to the Secretary to Government, Public Works Department, for favour of orders.

2. The procedure noticed in paragraph 5 is opposed to code chapter X, paragraph 56, while the absence of estimates noticed in paragraph 28 conflicts with code chapter XIII, paragraph 91 (*u*).

3. From other portion of Mr. le Maistre's report it would appear that clerical work can be considerably reduced, and a further report will be submitted to Government with reference to paragraph 2 of G.O., No. 1101 W., dated 21st April 1893, after reference to the Superintending Engineer.

Madras,
26th May 1893.

(Signed) I. S. SHERLOCK HUBBARD,
Examiner of Public Works Accounts.

Office-note to the Examiner of Public Works Accounts, dated 8th June 1893, No. 342 D.

With reference to paragraph 9 of the Deputy Examiner's inspection notes forwarded with your endorsement, No. 191 A., dated 26th May 1893, I think it is of the greatest importance to reduce the amount of office work of sub-divisional officers as much as possible and do not understand your objection to the Executive Engineer initialling vouchers. It is not the mere recouping by sub-divisional officers that I object to, but the additional office work entailed on his very limited clerical staff in examining imprests and vouchers, &c., work which is now very properly done in the divisional office. I am not therefore inclined to support the proposals made in this paragraph.

2. For the same reason I do not agree with the recommendation in paragraph 10. I consider the present arrangement the best. It is not correct to state that the sub-divisional officer is always at head-quarters. He has a considerable number of works to look after which are not at head-quarters.

3. Please let me know whether on reconsideration you are inclined to support the proposals made.

Office-note from the Examiner of Public Works Accounts, dated 19th June 1893, No. 211 A.

The proposal in question does not throw any additional work on sub-divisional officers, inasmuch as it is about as much trouble to issue a cheque in recoupment of an imprest as to forward the imprest to the divisional office for recoupment; and obviously the former procedure would accelerate business. Nor does the proposal relieve the divisional office of the duty of scrutinizing outlay accounted for in imprest accounts. It will be the duty of that office to scrutinize such charges on receipt of sub-divisional office accounts in which imprest accounts are incorporated.

2. The Deputy Examiner's proposal was based on paragraph 131 of the preamble to Government of India circular No. 4 P.W. of 17th January 1890, which was accepted by the Government of Madras in G.O., No. 343, Public Works, dated 3rd February 1890, and it is very desirable that divisional officers should not be required to affix their signature or initials to vouchers for outlay which has not been expended by themselves.

No. 472 D.

Memorandum.

Copy of the above forwarded to the Superintending Engineer, II Circle, for remarks.

2. The grounds on which the Executive Engineer, Kistna Eastern division, recoups imprest direct from the divisional office should be fully explained. The reasons for the adoption of the procedure objected to in paragraph 10 of the Deputy Examiner's report should also be given.

(Signed) J. HANNAN,
Ag. Joint Secy. to Govt., P.W.D.

26th June 1893.

2491/2

From C. A. SMITH, Esq., Executive Engineer, Kistna Eastern Division, to the Superintending Engineer, II Circle, dated 1st September 1893, No. 2819.

With reference to your endorsement No. 871 K.S., dated 3rd July 1893, on Chief Engineer's memorandum No. 472 D., dated 26th June 1893, I have the honour to state that the imprest-holders under the sub-division officers are now recouped by the sub-division officers themselves, and the Executive Engineer does not initial the vouchers of imprest-holders who are directly responsible to the sub-division officers. Arrangements for paying salaries by the sub-division officers of the establishment of each sub-division from their own drawing account can, if desired, be made in future.

2. As all works carried on and paid for departmentally by the cashier on cheques issued by the Executive Engineer belong to the head-quarters sub-division, they may be paid in future from the sub-divisional cash chest, and the cashier will then be attached to the head-quarters sub-division.

3. The above procedure will certainly increase the work in the sub-divisional offices, where piece-workers' bills, which were checked and paid by the division officer, are now checked and payments made under G.O., No. 2668 W., dated 26th September 1892. In order to keep the work of sub-divisions from falling into arrears, an extra clerk for each sub-division has been applied for, and I have to request that you will be good enough to concur with me and move the Government to sanction the small establishment asked for.

No. 1398 K.S.

Communicated to the Chief Engineer, Public Works Department, with reference to his memo. No. 472 D. of the 26th June 1893.

2. As regards extra establishment asked for by the Executive Engineer, the undersigned begs reference to his letter No. 67 G.L. of the 12th May 1893, the favour of early orders on which is requested.

(Signed) J. W. MARTIN,
Suptg. Engineer, II Circle.

7th September 1893.

Order—dated 28th September 1893, No. 2491 W., Public Works.

In the inspection note recorded above, there are two points requiring the decision of Government:—

(1) Whether the imprests and salaries referred to in paragraph 9 are to be dealt with in sub-divisional offices; and

(2) Whether daily labour is to be paid for by the sub-divisional officer or divisional officer—paragraph 10 of note.

2. Both proposals will, if sanctioned, entail extra work on sub-divisional clerks and on this account are open to objection. His Excellency the Governor in Council is not therefore disposed to approve of them. Proposals in the opposite direction are what, in the opinion of Government, is required.

(True Extract.)

Major, R.E.,
Under Secy. to Govt., P.W.D.

To all Superintending Engineers.
,, the Superintendent of Works, Periyár Project.
,, the Examiner, Public Works Accounts.
,, the Consulting Architect.

Exd. C. A. Munisawmy.

Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1893} Madras.
PUBLIC WORKS.

Dated September, 28th.

Recd. *Encl.*

G.O., 28th Sept. 1893, No. 2491 W.

SEPTEMBER.

Inspection Report

Disapproving of proposals of the Examiner contained in his — of the Executive Engineer's office, Kistna Eastern division, in regard to the recoupment of imprast and payment of salaries by sub-divisional officers.

2491/3

Extract (paras I,2,5,9,I0 and 28) from report of an inspection of the office of the Executive Engineer Kistna Eastern Division by Mr.G.H. le Maistre (Examiner,4th.Class 2nd.Grade,temporary)Deputy Examiner,P.W.Accounts,Madras, on the 3Ist.January I893 and following days.

Dated, I5th. March I893.

Executive Engineer in charge. W. Jopp Esq. Executive Engineer,
3rd. Grade.

Accountant. M. Chinniah, Accountant 5th. Grade.

Sub Divisions. Head Works.
Northern.
Southern.

2. A complete test-audit of the accounts for the month of August I892 was carried out in accordance with instructions laid down by the Accountant General P.W.D. in his Circular No.4 of I887.

Copy is not available in C.S. office

5. In January I893 there is a direct payment of Rs.83-I4-0 for stores to a firm in England.

9. There are I0 imprest holders and their imprest accounts are recouped direct from the Divisional office.This plan necessitates the Executive Engineer initialling all the vouchers relating to these accounts. The Sub-divisional Officers to whom these imprest-holders are directly responsible might well recoup them from their own drawing accounts. Similarly the salaries of the Establishment in each Sub-division might be disbursed by the Sub-divisional Officer.

I0. The Sub-divisional Officer head quarters Sub-division pays piece-workers except in the case of final bills,but all daily labour in the Sub-division is paid by the divisional cashier from the divisional chest.It would be more systematic if the daily labour was paid from the Sub-divisional Officer's own drawing account. The latter is always at head quarters,whereas the Executive Engineer is often in camp and has to leave money in chest for this purpose.

28. There were no Estimates for the following jobs in progress:-

	Outlay to date
Repairs to Iron punt No. I	753- 5- 3
,, No.II	655-I3- 8
,, No.32	300-I4- 6
,, No.27	450-II- 9
,, No.23	308- 9- 0

(Signed) G.H. le Maistre
Inspecting Officer.

No. 191A Madras, 26 May 1893.

Forwarded to the Secretary to Government, Public Works Department, for favour of orders.

2. The procedure noticed in para 5 is opposed to Code, chapter X, para 56, while the absence of estimates noticed in para 28 conflicts with Code, chapter XIII, para 9I u.

3. From other portion of Mr. le Maistre's report it would appear that clerical work can be considerably reduced, and a further report will be submitted to Government, with reference to para 2 of G.O. No. II0I W. dated 2Ist. April 1893 after reference to the Superintending Engineer.

J. S. Sherlock-Hubbard
Examiner, P.W. Accounts, Madras.

2491/4

P. W. CURRENT No. 4860

No 1101 W of 21-4-93.

Am
A

From

The Examiner, P.W. Accounts,
Madras.

To

The Secretary to Government,
P.W. Department.

No. 191 A

Dated 26 May 1893.
Recd. 29-V-93

Notes of inspection of the office of the Executive Engineer Kistna Eastern Division by Mr. G.H. Le Maistre, Dy. Examiner. Forwards for orders of Government-----

Communicated to the Supdg. Engr. I Circle for the information & guidance of the Ex. Engr. Kistna Eastern Divn.

2. Full explanation must be submitted with respect to the transactions noticed in para 8 of the inspection notes, and steps should be taken to rectify the irregularities reported in para 28.

3. The further report promised in reference 3 of the Examiner's endorsement is awaited.

HM
2-6-93

S. S. II Circle

[illegible] Supdg. Engr. [illegible]

[illegible]

0/21/6

EXAMINER,
No. [illegible]
10 JUN 1893
ACCOUNTS

No. 342 Dy 8 June 1893

2491/4A

Government of Madras.

PUBLIC WORKS DEPARTMENT.

OFFICE NOTE.

~~R. B.~~ 3 P

From W

To C

With reference to para 9 of the Deputy Examiner's Inspection notes forwarded with your Endorsement No. 191 A d/26th May 1893, I think it is of the greatest importance to reduce the amount of office work of Subdivisional officers as much as possible and do not understand your objection to the Executive Engineer initialling vouchers. It is not the mere recouping by Subdivisional officers

that

that I object to but the additional office work entailed on his very limited clerical staff in examining imprests and vouchers, &ca, work which is now very properly done in the Divisional office. I am not therefore inclined to support the proposals made in this para.

For the same reason I do not agree with the recommendation in para 10. I Consider the present arrangement the best. It is not Correct to state that the Subdivisional officer is always at Head quarters. He has a Considerable number of works to look after which are not at Headquarters.

Please let me know whether on Reconsideration you are inclined to support the proposals made.

Pw 51/5588/93

6/6/93

No. 211 A d/19-6-93.

To W.

The proposal in question does not throw any additional work on Sub-divisional Officers, inasmuch as it is abo as much trouble to issue a cheque in recoupment of an imprest as to forward the imprest to the Divisional office for recoupment; and obviously the former procedure would accelerate business. Nor does the proposal relieve the divisional office of the duty of scrutinizing outlay accounted for in imprest accounts. It will be the duty of that office to scrutinize such charges on receipt of Sub-divisional office accounts in which imprest accounts are incorpora ed.

2. The Dy. Examiner's proposal was based on para 131 of the preamble to Government of India Circular No. 4 P.W. of 17th. January 1890 which was accepted by the Government of Madras in G.O. No. 343 P.W. dated 3rd. February 1890, and it is very desirable that divisional officer should not be required to affix their signature or initials to vouchers for outlay which has not been expended by themselves.

19/6

For C.

19/6

P. W. CURRENT No. 5588

No: 343 W of 3.2.90
342 D of 8.6.93

Enclo 1
Reco: 20.6.93

[illegible] forwarded the [illegible]
to S.E. II [illegible]
remarks. I [illegible]
[illegible]
[illegible] reasons for the current
be [illegible]. [illegible]
the [illegible]
to his office. I do not
think [illegible]
[illegible] that
the S.E. [illegible]
22/6

43 W d/ 3-2-90
1101 W d/ 21-4-93
342 D d/ 8-6-93

C.A.W

No. 472 D d/ 26-6-93 P.W. Department.

~~D 4~~ 5 P

249/6

Memorandum.

Extract paras 9 and 10 from Report, by the Dy. Examiner P.W. Accounts, of Inspection of Kistna Eastern Division of Office, No. 191. A. d/26th May 1893.

Office Note to the Examiner P.W. Accts No. 342 D. d/8. vi. 93

———— do from the ———— do ———— No. 211 A. d/19. vi. 93

Copy of the above forwarded to the Supdg. Engineer II Circle for remarks.

2. The grounds on which the Executive Engineer, Kistna Eastern Division, recoups imprests direct from the Divisional Office should be fully explained. The reasons for the adoption of the procedure objected to in para 10 of the Dy. Examiner's report should also be given.

H
23/6

To
The Supdg. Engineer
II Circle.

No. 472 D of 26-6-9

1st Reminder issued on 21st Aug/9

From C. A. Smith Esqr. Executive Engineer, Kistna Eastern Division, to the Superintending Engineer, 2nd Circle, dated 1st September 1893, No. 2819.

2491/7

With reference to your Endt. No. 871 KS dated 3rd July 1893 on Chief Engineer's memo No. 472 D dated 26th June/93 I have the honor to state that the Imprest holders under the Sub Division Officers are now recouped by the Sub Division Officers themselves, and the Executive Engineer does not initial the vouchers of Imprest holders who are directly responsible to the Sub Division Officers. Arrangements for paying salaries by the Sub Division Officers of the establishment of each Sub Division from their own drawing account Can, if desired, be made in future.

2. As all works Carried on & paid for departmentally by the Cashier on Cheques issued by the Executive Engineer, belong to the Head Quarters Sub Division, they may be paid in future from the Sub Divisional Ca

Cash Chest, and the Cashier will then be attached to the Head Quarters Sub Division.

3. The above procedure will certainly increase the work in the Sub Divisional Offices, where piece workers' bills, which were checked & paid by the Division Officer, are now checked & payments made under G.O. No. 2668 W dated 26th September 1892. In order to keep the work of Sub Divisions from falling into arrears, an extra Clerk for each Sub Division has been applied for, and I have to request that you will be good enough to concur with me & move the Government to sanction the small Establishment asked for.

No. 1398 Ks
7-9-93

Communicated to the Chief Engineer, Public Works department, with reference to his memo No. 472 D of the 26th June 1893.

As regards extra Establishment

8-9

asked for by the Executive Engineer, the undersigned begs reference to his letter No. 67 G. Le. of the 12th May 1893, the favor of early orders on which is requested.

x ... will be sent to ... on 8/9/93.
x subject
additional clerks
to sub divisions
and pointing that
the above being
necessary to
sanction permanent
x Sub. W. Hm
14-9-93

E. W. Mactier
Supdg. Engineer
2nd Circle

7-9-93

2491/8

P. W. CURRENT No. 7799

No 472 D of 26.6.93
" 2668 W of 26.9.92

From

The Supdg Engineer
2d Circle

To The Chief Engineer
Public Works Dept

Recd: 12.9.93
Dated 7-9-93

No 1398 Ks

Inspection Report of Deputy Examiner Outld Accounts of Kistna Eastern Dn. Replies to item – requests sanction to the Asst Clerks for each Sub Dn as already suggested by S.E.

AW
13/9/93

No 287

Ch. No 7799

For orders.

24/9

Two points require decision.

(1) Whether the imprests & salaries referred to in para 9 of the Inspecting officer's note are to be dealt with in Subdivisional offices.

The Executive Engr. says that Imprest holders are now recouped by Sub-divisional officers, and that salaries can in future be disbursed by those officers "if desired".

(2) Whether daily labour is to be paid for by the Sub-divisional officers or divisional officer (para 10 of note).

The Ex. Engr. says that the Subdivisional officer may make the payment, but that this will entail extra work on his Establishment; but if the Cashier is transferred from the divisional office as proposed by the Ex. Engr. in Ch. No 7799 the necessary relief will apparently be afforded.

R.S.
18-9-93

P. W. DEPARTMENT.

24/10

READ the following:—

191 A of 26 May 1893
211 A of 19 June 1893
1398 KS of 7 Septr 93

ORDERS.

Two points require
cision.—
whether the imprests
& salaries referred
para 9 (of the Inspect-
officer's note) are to
dealt with in Sub
isional offices; and
whether daily labor
be paid for by the
divisional offices or
isional offices—para 10
note.
Both proposals will
ail extra work on
Sub divisional clerk
d on this account
objectionable.
Proposals in the
osite direction are
wh–

P. W. CURRENT No. 77

From

The Supdg. Engineer

2d Circle

To The Chief Engineer

Public Works

Recd: 12.9.93
Dated 7-9-93

No 1398 Ks

Inspection Report of Dy. Examiner Public Accounts of Kistna Eastern Dn. Replies to the - reque sanction to the Ass clerks for each sub d as already suggested by E.E.

CAW 12.9.93

W.

For orders.

The Ex. Engr. is apparently willing to adopt his Examiner's proposals, but states that it will entail additional work on his Subdn. Officers —

18.9.93

I do not approve of any proposals which will entail additional work on sub divnl clerks.

Proposals in the opposite direction are what is required

20/9

P. W. Department.

2d 91/10

Read the following:—

From the Exr. P. W. Accts. No. 191 A d/ 26 May 1893
do No. 211 A d/ 19 June 1893
the S.E. II Circle No: 1398 K S d/ 7 Septr 93

FOR ORDERS.

Two points require decision.—

(1) Whether the imprests and salaries referred to in para 9 (of the Inspecting officer's note) are to be dealt with in Sub Divisional offices; and

(2) whether daily labor is to be paid for by the Sub divisional offices or divisional offices — para 10 of note.

Both proposals will entail extra work on the Sub divisional clerk and on this account seem objectionable.

Proposals in the opposite direction are wh-

what, in my opinion, is required.

I concur
Mo
24 Sep

22.9

27.9.93

Reassignment of imprests and the payment of coolies by Sub Div'l officers

2491W

R.S. 28
Sept 22/9.

Issue orders

Genl
Acct

PUBLIC WORKS DEPARTMENT.

No. 2491 W of 28 September 1893.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ the following

From the Examiner, P.W. accounts, No. 191A dated 26th May 1893.

Do No. 211 A dated 19th June 1893.

" Supdg Engr., II Circle, No. 1398 K.S. dated 7th Septr. 1893.

In the Inspection Note recorded above there are two points requiring the decision of Govt.—

(1) whether the imprests and salaries referred to in para. 9 are to be dealt with in Sub Divisional Offices; and

(2) whether daily labour is to be paid for by the Sub Divisional officer or Divisional officer—para. 10 of note.

2 Both proposals will, if sanctioned

sanctioned, entail extra work on sub divisional clerks, and on this account are open to objection. His Excy. the Governor in Council is not therefore disposed to approve of them. Proposals in the opposite direction are what, in the opinion of Govt., is required.

/26.9

26.9.95

DESPATCHED
10 OCT. 95

To

All Suptg Engrs } 10/10
the Supdt of Works, Periyar Project
" Examiner, P.W. Accounts
" Consulting Architect

2491

C No. 7799

Govt. of (1893) Madras.
PUBLIC WORKS.

29/9

Dated

Recd. Ent.

G.O. 28 Sept. 1893. No. 2491 W.

Inspection Report

=

Disapproving of proposals of the Exn contained in his —
~~of the office~~ of the Ex. Engineer's office Kistna Eastern Dn in regard to the recoupment of imprest and payment of salaries by subdivisional officers.

J.C. 29.18 / Sd 29/9.

2 10/14