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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W. DEPARTMENT

G.O. No.	738 W	Press.
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Dated	21-3-1882	197 .

Not to be folded or roughly handled

738
GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

21st March 1882, No. 738 W.

General.
Account.

Read the following paper:—

No. 143. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 14th March 1882, No. 231 W.

I HAVE the honor to submit, for information and orders of Government, notes of inspection by Mr. Brown, Deputy Examiner, of the Office of the Cuddapah Division.

2. *Paragraph 2.*—There has been some misunderstanding about these advances. They were given for the carrying out of Minor Irrigation Works, which was wrong. For such works the Civil Officers should themselves draw funds from the treasury, accounting for the outlay to the local Accountant-General, who adjusts the transactions in his exchange accounts with this Department. The settlement of the transactions with the Collector is now being arranged.

3. *Paragraph 3.*—The points here brought to notice should have the attention of the Executive Engineer.

4. *Paragraph 5.*—The Pungumnaz cess is collected by Civil Officers and paid to the Executive Engineer. The check required is, in my opinion, that collections are regularly made and regularly paid over, and this check should be exercised in the Civil Department, for I assume that the Executive Engineer gives an acknowledgment for the collections paid over to him, and these acknowledgments should be a record of the Civil Officer concerned, whence to reconcile assessments, collections and payments.

5. *Paragraph 6.*—Superintending Engineer's attention should be drawn to this.

6. *Paragraph 7.*—A periodical verification of materials at site of all works should be insisted upon. In the case in point the adjustment should be effected without further delay.

7. *Paragraph 8.*—The result should be reported to the Superintending Engineer for final orders.

8. *Paragraph 9.*—It is very important that the registers of tools and plant and of stock should be regularly kept from month to month. Unless this is done it is impossible that the half-yearly returns can be punctually submitted, or that a proper trace of discrepancies (if any) can be secured.

9. *Paragraph 10.*—Steps should be taken to reduce outstandings as far as possible before the end of the financial year.

10. The attention of the Superintending Engineer should be invited to paragraph 2 of G.O., No. 230 W. of 27th January 1882, with a view to the adjustment being effected during this month if possible.

MEMORANDUM of an Inspection by G. BROWN, Esq., Deputy Examiner, Public Works Accounts, of the Office of the Executive Engineer of the Cuddapah Division, on the 10th March 1882.

MR. H. S. TAYLOR, Officiating Executive Engineer, Fourth Grade, is the Officer in charge, and M. Govindarajulu Naidu, the Accountant. The division was last inspected in October 1881.

2. The Executive Engineer is the only disburser, with five imprest holders under him for sums aggregating Rs. 600. The sums advanced to the Collector of Cuddapah, referred to in the

last Inspection Report as amounting to Rs. 7,449, and appearing in the divisional books as imprest, has been reduced to Rs. 7,325-3-11, and is now in course of adjustment.

3. *Cash-book.*—The Head Clerk is entrusted with the duties of cashier and writes up the cash-book. The Executive Engineer only initials the 'carried over' totals at the foot of each page, he should also initial the 'brought forward' totals at the top of each page—*vide* the instructions conveyed in Chief Engineer's Circular Memorandum No. 2847, dated 2nd November 1881. It was observed that the heads of service on both the Debtor and Creditor sides had been omitted to be entered in several instances. The correctness of the monthly balance in the divisional cash-book is initiated by the Executive Engineer; it is desirable that he should attach his signature instead, so that the name may be readily seen in cases of reference. Dates on the debit side of the cash-book should be filled in at the time the entries are made and not left blank.—*Vide* entries 1st to 9th March 1882.

4. *Treasury Pass Book* was checked and found correct.

5. *Pungunnaz money.*—During the present official year sums aggregating Rs. 395-4-9 have been paid to the Executive Engineer by the Tahsildar of Cuddapah for Pungunnaz money (*i.e.*, the equivalent of certain collections of grain on land assessed for the repair of tanks), and credited to refunds of expenditure under irrigation. The Executive Engineer states that apparently there is no check over these collections; as it is desirable that there should be some check, the Executive Engineer might put himself in communication with the Collector of Cuddapah with the view of instituting the check which appears to be wanting.

6. *Register of Government Buildings.*—There is no register of these buildings. It is desirable that one should be prepared.

7. *Materials at site* for repairs of Cunder Anicut amount to Rs. 1,543-11-2, consisting of broken metal, soorkey, sand, chunam, and bricks purchased so long ago as 16th July 1881, was brought to the Executive Engineer's notice, who stated that on his next visit to the anicut, if he found the materials had been used, he would have the amount adjusted.

8. *Contractors.*—Referring to the last inspection report, in which it was stated that there were numerous items of arrears due to contractors, the Executive Engineer in January last issued a notice in the District Gazette for the men to prefer their claims within three months, after which time, if not claimed, the amounts would be forfeited to Government.

9. *Tools and Plant.*—A list up to 28th February 1882 has been prepared. The Executive Engineer stated that a regular register would be opened so soon as the surplus tools, &c., had been collected.

10. *Miscellaneous Advances* on 28th February 1882 amounted to Rs. 902-5-6, Rs. 847-8-10 of which has been outstanding more than three months. The Executive Engineer stated that Rs. 353-7-10 will be adjusted in March 1882, and the remainder (with the exception of Rs. 200 paid to Mrs. Arbuthnot, which has been referred to the Superintending Engineer for disposal,) is being adjusted monthly.

11. *Service books* are reported all complete.

(Signed) G. BROWN
Dy. Exmr., P. W. Accounts.

No. 144.

ORDER THEREON, 21st March 1882, No. 738 W.

COMMUNICATED to the Superintending Engineer, Third Circle, who will direct the attention of the Executive Engineer to the remarks and suggestions of the Inspecting Officer and the Examiner of Public Works Accounts.

2. Paragraph 5 of Mr. Brown's report and 4 of the Examiner's letter will be communicated to the Collector through the Revenue Department.

(True Extract.)

Lieut.-Col., R.E.,
Ag. Under Secy. to Govt., P.W.D.

To the Superintending Engineer, Third Circle.
" Examiner of Public Works Accounts.
" Revenue Department.

Exd. S. T. Austin.

Spate Copies

738
2

GENERAL
ACCOUNT.

Gobt. of 1882 Madras.
PUBLIC WORKS.

To

THE SUPERINTENDING ENGINEER,
THIRD CIRCLE,
&c., &c., &c.

Dated March, 21st.

Issued

Recd.

Encl.

G.O., 21st March 1882, No. 738 W.

MARCH.
Nos. 143-144.

Office of the Cuddapah Division.—Notes
of Inspection by the Deputy Examiner of
the —, communicated to the Superintending
Engineer, Third Circle.

FROM THE EXAMINER P.W. ACCOUNTS,

MADRAS,

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT,

NO. 231 *W*

MADRAS, 14th MARCH 1882.

SIR,

I HAVE THE HONOR TO SUBMIT FOR INFORMATION AND
ORDERS OF GOVERNMENT NOTES OF INSPECTION BY MR. BROWN,
DY. EXAMINER, OF THE OFFICE OF THE CUDDAPAH DIVISION.

2. PARA 2. THERE HAS BEEN SOME MISUNDERSTANDING ABOUT
THESE ADVANCES. THEY WERE GIVEN FOR THE CARRYING OUT
OF MINOR IRRIGATION WORKS, WHICH WAS WRONG. FOR SUCH
WORKS, THE CIVIL OFFICERS SHOULD THEMSELVES DRAW FUNDS
FROM THE TREASURY, ACCOUNTING FOR THE OUTLAY TO THE
LOCAL ACCOUNTANT GENERAL, WHO ADJUSTS THE TRANSACTIONS
IN HIS EXCHANGE ACCOUNTS WITH THIS DEPARTMENT. THE
SETTLEMENT OF THE TRANSACTIONS WITH THE COLLECTOR IS
NOW BEING ARRANGED.

3. PARA 3. THE POINTS HERE BROUGHT TO NOTICE SHOULD
HAVE THE ATTENTION OF THE EXECUTIVE ENGINEER.

4. PARA 5. THE PUNGUMNAZ CESS IS COLLECTED BY CIVIL
OFFICERS AND PAID TO THE EXECUTIVE ENGINEER. THE CHECK

REQUIRED IS, IN MY OPINION, THAT COLLECTIONS ARE REGULARLY
MADE AND REGULARLY PAID OVER, AND THIS CHECK SHOULD BE
EXERCISED IN THE CIVIL DEPARTMENT, FOR I ASSUME THAT THE
EXECUTIVE ENGINEER GIVES AN ACKNOWLEDGMENT FOR THE
COLLECTIONS PAID OVER TO HIM, AND THESE ACKNOWLEDGMENTS
SHOULD BE A RECORD OF THE CIVIL OFFICER CONCERNED, WHENCE
TO RECONCILE ASSESSMENTS, COLLECTIONS AND PAYMENTS.

5. PARA 6. SUPERINTENDING ENGINEER'S ATTENTION SHOULD
BE DRAWN TO THIS.

6. PARA 7. A PERIODICAL VERIFICATION OF MATERIALS
AT SITE OF ALL WORKS SHOULD BE INSISTED UPON. IN THE
CASE IN POINT, THE ADJUSTMENT SHOULD BE EFFECTED WITHOUT
FURTHER DELAY.

7. PARA 8. THE RESULT SHOULD BE REPORTED TO THE
SUPERINTENDING ENGINEER FOR FINAL ORDERS.

8. PARA 9. IT IS VERY IMPORTANT THAT THE REGISTERS
OF TOOLS AND PLANT AND OF STOCK SHOULD BE REGULARLY KEPT
FROM MONTH TO MONTH. UNLESS THIS IS DONE, IT IS IMPOS-
SIBLE THAT THE HALF YEARLY RETURNS CAN BE PUNCTUALLY
SUBMITTED, OR THAT A PROPER TRACE OF DISCREPANCIES (IF ANY)
CAN BE SECURED.

9. PARA 10. STEPS SHOULD BE TAKEN TO REDUCE OUTSTAND-
INGS AS FAR AS POSSIBLE BEFORE THE END OF THE FINANCIAL
YEAR.

10. THE ATTENTION OF THE SUPERINTENDING ENGINEER SHOULD
BE INVITED TO PARA 2 OF G.O. NO. 250 N. OF 27TH JANUARY 1902.

WITH A VIEW TO THE ADJUSTMENT BEING EFFECTED DURING THIS
MONTH IF POSSIBLE.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEYIENT SERVANT.

D. P. Gurnsey

EXAMINER P. V. ACCOUNTS.

21-11/3

P. W. C. No 1668

FROM THE EXAMINER P. W. ACCOUNTS,
MADRAS,
TO THE SECRETARY TO GOVERNMENT,
P. W. DEPARTMENT.

NO. 231 *W*

60. 1304. 17. 1. 12

DATED *14th* MARCH 1882.

RECD. *15th*

ENCLOSURE.

NOTES OF INSPECTION BY MR.
GEORGE BROWN, DY. EXAMINER, OF THE
OFFICE OF THE CUDDAPAH DIVISION.
SUBMITS-----WITH REMARKS.

MEMORANDUM OF AN INSPECTION BY MR. GEORGE BROWN, DY.
EXAMINER P. W. ACCOUNTS, OF THE OFFICE OF THE EXECUTIVE
ENGINEER OF THE CUDDAPAH DIVISION ON THE 10TH MARCH 1882.

MR. H. S. TAYLOR OFFICIATING EXECUTIVE ENGINEER
4TH GRADE IS THE OFFICER IN CHARGE AND M. GOVINDARAJULU
NAIDU, THE ACCOUNTANT. THE DIVISION WAS LAST INSPECTED
IN OCTOBER 1881.

2. THE EXECUTIVE ENGINEER IS THE ONLY DISBURSER, WITH
FIVE IMPREST HOLDERS UNDER HIM FOR SUMS AGGREGATING
RS. 600. THE SUMS ADVANCED TO THE COLLECTOR OF CUDDAPAH
REFERRED TO IN THE LAST INSPECTION REPORT AS AMOUNTING TO
RS. 7,429 AND APPEARING IN THE DIVISIONAL BOOKS AS IMPREST
HAS BEEN REDUCED TO RS. 7,325-3-11 AND IS NOW IN COURSE
OF ADJUSTMENT.

3. CASH BOOK. THE HEAD CLERK IS ENTRUSTED WITH THE
DUTIES OF CASHIER AND WRITES UP THE CASH BOOK. THE
EXECUTIVE ENGINEER ONLY INITIALS THE 'CARRIED OVER'
TOTALS AT THE FOOT OF EACH PAGE. HE SHOULD ALSO INITIAL
THE 'BROUGHT FORWARD' TOTALS AT THE TOP OF EACH PAGE,
VIDE THE INSTRUCTIONS CONVEYED IN CHIEF ENGINEER'S
CIRCULAR MEMORANDUM NO. 2647 DATED 2ND NOVEMBER 1881. IT
WAS OBSERVED THAT THE HEADS OF SERVICE ON BOTH THE DR.
AND CR. SIDES HAD BEEN OMITTED TO BE ENTERED IN SEVERAL
INSTANCES. THE CORRECTNESS OF THE MONTHLY BALANCE IN
THE DIVISIONAL CASH BOOK IS INITIALED BY THE EXECUTIVE
ENGINEER; IT IS DESIRABLE THAT HE SHOULD ATTACH HIS
SIGNATURE INSTEAD, SO THAT THE NAME MAY BE READILY SEEN
IN CASES OF REFERENCE. DATES ON THE DEBIT SIDE OF THE

ARE MADE AND NOT LEFT BLANK VIDE ENTRIES 1ST. TO 9TH. MARCH 1882.

4. TREASURY PASS BOOK WAS CHECKED AND FOUND CORRECT.

5. PUNGUMNAZ MONEY. DURING THE PRESENT OFFICIAL YEAR SUMS AGGREGATING RS. 395-4-9 HAVE BEEN PAID TO THE EXECUTIVE ENGINEER BY THE TALSILDAR OF CUDDAPAH FOR PUNGUMNAZ MONEY (I.E. THE EQUIVALENT OF CERTAIN COLLECTIONS OF GRAIN, ON LAND ASSESSED FOR THE REPAIR OF TANKS, AND CREDITED TO REFUNDS OF EXPENDITURE UNDER IRRIGATION). THE EXECUTIVE ENGINEER STATES THAT APPARENTLY THERE IS NO CHECK OVER THESE COLLECTIONS; AS IT IS DESIRABLE THAT THERE SHOULD BE SOME CHECK, THE EXECUTIVE ENGINEER MIGHT PUT HIMSELF IN COMMUNICATION WITH THE COLLECTOR OF CUDDAPAH WITH THE VIEW OF INSTITUTING THE CHECK WHICH APPEARS TO BE WANTING.

6. REGISTER OF GOVERNMENT BUILDINGS. THERE IS NO REGISTER OF THESE BUILDINGS. IT IS DESIRABLE THAT ONE SHOULD BE PREPARED.

7. MATERIALS AT SITE FOR REPAIRS OF CUNDUR ANICUT AMOUNT TO RS. 1,543-II-2 CONSISTING OF BROKEN METAL, SOORKEY, SAND, CHUNAM, AND BRICKS PURCHASED SO LONG AGO AS 16TH. JULY 1881 WAS BROUGHT TO THE EXECUTIVE ENGINEER'S NOTICE, WHO STATED THAT ON HIS NEXT VISIT TO THE ANICUT, IF HE FOUND THE MATERIALS HAD BEEN USED HE WOULD HAVE THE AMOUNT ADJUSTED.

8. CONTRACTORS. REFERRING TO THE LAST INSPECTION

REPORT

REPORT IN WHICH IT WAS STATED THAT THERE WERE NUMEROUS ITEMS OF ARREARS DUE TO CONTRACTORS; THE EXECUTIVE ENGINEER IN JANUARY LAST ISSUED A NOTICE IN THE DISTRICT GAZETTE FOR THE MEN TO PREPARE THEIR CLAIMS WITHIN 3 MONTHS, AFTER WHICH TIME IF NOT CLAIMED THE AMOUNTS WOULD BE FORFEITED TO GOVERNMENT.

9. TOOLS AND PLANT. A LIST UP TO 28TH. FEBRUARY 1882 HAS BEEN PREPARED. THE EXECUTIVE ENGINEER STATED THAT A REGULAR REGISTER WOULD BE OPENED SO SOON AS THE SURPLUS TOOLS ETC. HAD BEEN COLLECTED.

10. MISCELLANEOUS ADVANCES ON 28TH. FEBRUARY 1882 AMOUNTED TO RS. 902-5-6. RS. 447-2-10 OF WHICH HAS BEEN OUTSTANDING MORE THAN THREE MONTHS. THE EXECUTIVE ENGINEER STATED THAT RS. 353-7-10 WILL BE ADJUSTED IN MARCH 1882, AND THE REMAINDER (WITH THE EXCEPTION OF RS. 200 PAID TO MRS. ARBUTHNOT, WHICH HAS BEEN REFERRED TO THE SUPERINTENDING ENGINEER FOR DISPOSAL) IS BEING ADJUSTED MONTHLY.

11. SERVICE BOOKS ARE REPORTED ALL COMPLETE.

Geo Brown
BY, EXAMINER P. T. ACCOUNTS.

27/14/82

No 738 W

Public Works Dept.

Proceedings of the Madras Government
Under date the 20th March 1882
Read the following—

From the Examiner of

P. W. accounts— No. 231. Dated 14th March 1882

Communicated to the

Suptg. Engrs 3^d circle who
will direct the attention

of the Executive Engrs
to the remarks and sug-

-gestions of the inspect-

-ing officer and the

Examiner of P. W. accts.

2. Para 5 of Mr. Brown's

report & 4 of the exami-

-ner's letter will be com-

-municated to the Collec-

-tor through the Rev. Sept.

To

The S. 3^d circle ✓

Exr. P. W. accts ✓

Rev. Sept. ✓

10/4/82

18/3/82

Att 16.3.82

1668
Govt. of (1882) Madras.

PUBLIC WORKS.

To

Dated

Issued

Recd.

Encl.

G. O. 21 Mar 1882, No. 7384

Nos. 143 to 164

Office of the Cuddalore
Division. - Notes of Inspection
by the Dy. Surnames of the
Cannals to the S & 3^d Circle.