(1) பக்கங்களின் எண்ணிக்கை 18

(2) புதுக்கித் திருப்பிய நாள் ______

(3) ஆதாரங் குறிப்பவர் சுருக்கொப்பம் ______

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W துறை

அரசாணை எண். / மு. கோப்புத் தாள் எண். 1937W அச்சகம் / பலவகை

நாள் : 26-7-1893 199 .

மடிக்கவோ கூண்டபடி கையாளவோ கூடாது.

ஆவண. கா. 1—18,006—6-9-90.

செப்பனிடுபவர் பெயர் அ. மாணி
செப்பனிடுவதற்காக எடுத்துக்
கொள்ளப்பட்ட நாள் அக்டோபர் 95
செப்பனிட்டு முடிந்த நாள்
ஜனவரி 96
சரிபார்க்கும் மு. பா. எ. கையொப்பம்
ஆராய்ச்சி உதவியாளர் கையொப்பம் 1/96

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers:—

From G. D. WYBROW, Esq., Superintending Engineer, I Circle, to the Chief Engineer, Public Works Department, dated Dowlaishweram, 6th June 1893, No. 637 G.D.

Referring to G.O., No. 952 W., dated 11th April 1893, on the inspection reports of accounts of Gódávari Eastern division, I have the honour to submit, herewith, copy of a letter No. 165 S., dated 23rd May 1893, received from the Executive Engineer, Gódávari Eastern division, offering explanations regarding some of the remarks of the Deputy Examiner of Accounts.

2. With reference to paragraph 3 of the Government order, it will be seen from the Executive Engineer's letter that the only cheques which passed through the accountant's hands were those that could not be paid personally by the Executive Engineer and that they were sent to the office to be posted to such contractors.

3. With reference to paragraph 4 of the Government order under reply, I am of opinion that it is not necessary to take security from lock superintendents at toll stations; on principle I suppose security ought to be taken, but, considering the small pay of the lock superintendents, a security of over Rs. 50 could not very well be demanded, and which amount would not go far towards any defalcations on the part of a defaulting lock superintendent. As a rule, the lock superintendents pay the amounts received into the nearest treasury daily and it is only between the 25th and end of the month, when payments cannot be made into the treasury, that any considerable amount is liable to be in the hands of the lock superintendent at a toll station. Hitherto no security has been taken and the confidence placed in the integrity of the lock superintendents has not been abused.

Enclosure.

From C. J. USSHER, Esq., Executive Engineer, Gódávari Eastern Division, to the Superintending Engineer, I Circle, dated Dowlaishweram, 23rd May 1893, No. 165 S.

With reference to your No. 83 Gl., dated 3rd May 1893, on G.O., No. 952 W. of 11th April 1893, I have the honour to offer further explanations and remarks on the notes of inspection of the Deputy Examiner, Public Works Accounts.

2. One of the authorized sub-divisions, viz., delta sub-division, has been omitted from the list of sub-divisions in paragraph 1 of the notes of inspection.

3. *Paragraph 8 of the notes.*—Complete measurements were not submitted by the sub-divisional officer in support of the final certificate for constructing quarantine ward in the Central Jail, Rajahmundry, as the measurements previously taken by the sub-divisional officer and attached to the bills previously audited and paid were not approximate. Proper measurements were taken as each portion or block was completed and the question was whether in this case it was necessary to remeasure the whole structure when the final certificate was made out. From the remarks of the inspecting officer, it appears necessary that the details of the measurement should be compared with details of the estimate in the divisional office. This necessitates the

submission of a complete measurement list to the divisional office in support of every final bill, but, as the opinion of the inspecting officer appears to be at variance with the proposals of the Public Works Accounts Committee, paragraph 49, accepted * by Government of India, and also with the orders passed by Local Government (see G.Os., Nos. 2350 W. of 24th August 1892 and 2668 W. of 26th September 1892), further orders should, I think, be obtained on the subject before the change of procedure advocated by the Deputy Examiner is given effect to.

4. *Paragraph* 11 *of the notes.*—Cheques for salaries are not drawn until the fair copy of the salary bill is sent to the Executive Engineer for signature; please see office-note of the Examiner, Public Works Accounts, communicated for attention with G.O., No. 2372 W. of 28th August 1889.

5. *Paragraph* 13 *of the notes.*—The elaborate register referred to by the inspecting officer is that which was sanctioned by Madras Government Code form No. 3-A, paragraph 1744 (*b*). The modified form will be introduced at once in manuscript, but it is desirable that a printed book of press-numbered pages be supplied as early as possible.

6. *Paragraph* 14 *of the notes.*—The inspecting officer has not described the facts of the case fully. In this division all payments to piece-workers are made by sub-divisional officers irrespective of the amounts of bills, and the only payments made by the divisional officer are limited to the few works carried out by schedule contract. Cheques for payment to contractors were, I am informed, invariably handed over by the late Executive Engineer personally to the contractors themselves, but in cases, where the payees were firms or parties having established places of business or fixed postal address, cheques were occasionally drawn by Executive Engineer while in camp and sent by him by lock tappal or canal dak to the divisional accountant who sent them by post direct to the addresses of the payees. The transmission of cheques by post in the cases quoted above has been authorized by the Madras Code, paragraph 1744 (*a*), and is the only convenient system of making payments to firms and parties who cannot be compelled to attend, namely Messrs. Hall, Wilson and Co., Messrs. Innes and Co., Messrs. Mawson and Napier and Pernon and the Agent, Bank of Madras, Cocanada, for obtaining remittance transfer receipts for amounts payable to the firms at Madras, Calcutta and Bombay.

7. *Paragraph* 21 *of the notes.*—The claim has since been finally settled in February 1893 by Mr. Smith, Executive Engineer.

8. *Paragraph* 30 *of the notes.*—The question of taking security from the boat and toll superintendents has previously been referred to Government by the Examiner in his office-note No. 23 of 11th January 1889 (see G.O., No. 1571 W. of 6th June 1890), but no orders appear to have been passed by Government on the subject. My opinion is that it would be advisable to take security from superintendents entrusted with the collection of toll and license fees.

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[*] See Circular No. 23 of 1889, printed with G.O., No. 2350 W., dated 24th August 1892.

Office-note from the Examiner, Public Works Accounts, dated 13th July 1893, No. 151 B.

Returned with the following remarks :—

(1) *Paragraph* 3 *of Executive Engineer's letter.*—The orders in G.O., No. 2350 W., dated 24th August 1892, should be adhered to.

(2) *Paragraph* 4.—Attention is invited to Code chapter XIII, paragraph 94, on the subject.

(3) *Paragraph* 5.—It is only when cheques are transmitted for payment *through a subordinate* that they should be entered in this register, but, when they are posted direct to the payee, they should at once be charged off in the cash book; but see Examiner's circular No. 2 of 1893.

ORDER—dated 26th July 1893, No. 1937 W., Public Works.

Recorded with the following remarks :—

Paragraph 3 *of Executive Engineer's letter.*—The orders contained in G.O., No. 2350 W., dated 24th August 1892, should be adhered to.

Paragraph 4.—The provisions of paragraph 94, chapter XIII, Public Works Code, should be followed.

Paragraph 5.—Attention is drawn to clause 3 of the Examiner's office-note above recorded.

Paragraph 6.—The explanation of the Executive Engineer is accepted.

Paragraph 8.—The Government accepts the opinion of the Superintending Engineer that security need not be demanded from irrigation superintendents entrusted with the collection of lock tolls and license fees.

2. The remark of the Superintending Engineer that payments cannot be made into the treasury after the 25th of the month is incorrect. Payments can be made whenever the treasury is open, but they can only be brought into the next month's accounts if made after the latest date for transactions in each sub-treasury fixed by the Collector of the district under article 324, volume I, of the Civil Account Code.

(True Extract.)

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

To the Superintending Engineer, I Circle.
„ other Superintending Engineers.
„ the Consulting Architect to Government.
„ the Superintendent of Works, Periyár Project.
„ the Examiner, Public Works Accounts.

Exd. A. D. Xavier.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1893} Madras.
PUBLIC WORKS.

Dated July, 26th.

Recd. *Encl.*

G.O., 26th July 1893, No. 1937 W.

JULY.

Inspection Report

Orders on further remarks of the Examiner on certain explanations, &c., of the Superintending Engineer, I Circle, in connection with the accounts of the Gódávari Eastern division.

No. 637 G.D.

(3)

FROM

G. D. Wyfrow Esq
SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO

THE CHIEF ENGINEER
PUBLIC WORKS DEPARTMENT.

1 Rem

Enclosures. 1
1 Copy of letter No 1658 / 23-5-93

DOWLAISHWERAM, 1st June 1893.

SIR,

Referring to G. O. No 952 W dated 11-4-93 on the Inspection Reports of accoun of Godavari Eastern Division, I have the honor to submit herewith copy of a lette No 1658 dated 23 May 1893 received from the Executive Engineer, Godavari Eastern Division, offering explanations regarding some of the remarks of the Deputy Examin of Accounts.

2. With reference to para 3 of the G.O., it will be seen from the Executive Engr letter that the only cheques which passed through the Accountant's hands, were th that could not be paid personally by th Executive Engineer, and that they were sent to the office to be posted to each contractors.

3. With reference to para 4 of the under reply I am of opinion that it

necessary to take security from Lock Superintendents at toll stations — on principle, I suppose, security ought to be taken, but considering the small pay of the Lock Superintendents, a security of over Rs 50 could not very well be demanded, & which amount would not go far towards any defalcations on the part of a defaulting Lock Superintendent. As a rule, the Lock Superintendents pay the amounts received into the nearest Treasury daily, & it is only between the 25 & end of the month, when payments cannot be made into the treasury, that any considerable amount is liable to be in the hands of the Lock Superintendent, at a toll station. Hitherto no security has been taken, and the confidence placed in the integrity of the Lock Superintendents has not been abused.

I have the honor to be,
Sir,
Your most obedient St.

Supg Engineer 1st Circle.

Ed
9-6.

No. 165. S.

Executive Engineer's Office
Godavari Eastern Division.
Dowlaishweram 23rd May 1893.

H

2 SP

From,
C. J. Ussher Esq.
Executive Engineer,
Godavari Eastern Division

To,
The Superintending Engineer,
First Circle.

Sir,

With reference to your No 83. Gl. dated 3rd May 1893 on G.O. No: 952 W. of 11th April/93, I have the honor to offer further explanations & remarks on the notes of inspection of the Deputy Examiner P. W. Accounts.

2. One of the authorized Sub Divisions viz. Delta Sub Division has been omitted from the list of Sub Divisions in para 1 of the notes of inspection.

3. Para 8 of the notes. Complete measurements were not submitted by the Sub Divisional Officer in support of the final certificate for constructing quarantine ward Central Jail Rajahmundry, as th

-ments previously taken by the Sub Divisional Officer and attached to the bill previously audited and paid were not approximate. Proper measurements were taken as each portion or block was completed, and the question was whether in this case it was necessary to re-measure the whole structure when the final certificate was made out. From the remarks of the inspecting officer, it appears necessary that the details of the measurements should be compared with details of the estimate in the Divisional office. This necessitates the submission of a complete measurement list to the Divisional office in support of every final bill, but as the opinion of the inspecting officer appears to be at variance with the proposals of the Public Works Accounts Committee para 49 accepted by Government of India[×] and also with the orders passed by Local Government See G. Os. Nos: 2350 W. of 24th August 1892 and 2668-W. of 26th September 1892, further orders should, I think, be
btained on the subject before the change
rcedure advocated by the Deputy Exa-
miner effect to.

s the notes. Cheques for Salaries
are

× See circular No. 23 of 1889 printed with G. O. No: 2350 W. dated 24th Augt./92.

are not drawn until the fair copy of the Salary bill is sent to the Executive Engineer for signature, please see office note of the Examiner P.W. Accounts communicated for attention with G. O. No: 2372. W. of 28th August, 1889.

5. Para 1. of the notes. The elaborate register referred to by the Inspecting Officer is that which was sanctioned by Madras Government Code form No. 3a para 1744b. The modified form will be introduced at once in manuscript but it is desirable that a printed book of press numbered pages be supplied as early as possible.

6. Para 14 of the notes. The inspecting officer has not described the facts of the case fully. In this Division all payments to piece-workers are made by Sub Divisional officer irrespective of the amounts of bills, and the only payments made by the Divisional officer are limited to the few works carried out by Schedule Contract. Cheques for payment to Contractors were, I am informed, invariably handed over by the late Execute Engineer personally to the contr

thus

hemselves, but in cases where the payees were firms or parties having established places of business or fixed postal address, cheques were occasionally drawn by Executive Engineer while in Camp and sent by him by lock tappal or canal dák to the Divisional accountant who sent them by post direct to the addresses of the payees. The transmission of cheques by post in the cases quoted above has been authorized by the Madras Code para 1744 A. and is the only convenient system of making payments to firms & parties who cannot be compelled to attend namely Messrs: Hall Wilson & Co. Messrs Innes & Co., Messrs: Mawson and Napier and Pearson and the Agent Bank of Madras Cocanada for obtaining remittance transfer receipts for amounts payable to the firms at Madras, Calcutta & Bombay.

7 Para 21 of the notes. The claim has since been finally settled in February 1893 by Mr Smith Executive Engineer.

Para 30 of the notes. The question of urity from the Boat and Toll Super-intendents has previously been referred to Government by the Examiner in his Office note 23 of 11th January 1889, See G.O. No. 1571 W. of 6th June /90 but no orders appear to have been passed by Government on the Subject.

Vide 956 W.D 233/72

My opinion is that it would be advisable to take security from Superintendents entrusted with the collection of toll & license fees.

I have &c &c

(Sd) C J Usher
Ex. Engr.
Eastern Dn, Godavari

(True copy)

10-6-93 Suptg. Engr 1st Circle

(6)

E 9-6.

EXAMINER
3 JUL 1893
P. W. ACCOUNTS

Dw 31 / [illegible]/93
6261

Nº 151 B d 13-7-93 ⑦

To W.

5 [illegible]

Returned with the following remarks:-

(I) Para 3 of Executive Engineer's letter. The orders in G.O.No.2350 dated 24th.August 1892 should be adhered to.

(2) Para 4. Attention is invited to Code chapter XIII, para 94, on the subject.

(3) Para 5. It is only when cheques are transmitted for payment through a subordinate that they should be entered in this register, but when they are posted direct to the payee they should at once be charged off in the cash book ; but see Examiner's Circular No.2 of 1893.

C.

× Nº 1101 C d 8.3.93

AK 13/7

H.S 15/7

P. W. CURRENT No. ~~5401~~ 6261.

FROM
G. D. Wykrow Esquire
SUPERINTENDING ENGINEER
FIRST CIRCLE.

No. 1213
1 JUL 1893
P. W. ACCOUN

TO
THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT

DATED 6th
DESPATCHED 10th June 1893.
RECEIVED ~~13.~~ 14.7.93

No. 637 G.D

ENCLOSURES 1

SUBJECT.

Inspection Reports of Accounts of the Godavari Eastern Dn. by the Deputy Examiner —
Submitting copy of Eastern Dn. Officer's letter offering explanations regarding remarks in the —

With disposal

F. E. I. 500—13—2—93

No. 2668 W d/ 26-9-92
" 2350 W d/ 24-8-92
" 952 W d/ 11-4-93
" 157 W d/ 21-1-93

No. 2470 C, d/ 29 June 1893

To D
C

For favour of remarks

26.6.93

27/6

No. 2523 W d/ 17-8-88
" 3461 W d/ 1-11-88
" ~~1382 W d/ 23-5-89~~
" 2372 W d/ 20-8-92
" 2350 W d/ 24-8-92
" 2668 W d/ 26-9-92
" 157 W d/ 21-1-93
" 952 W d/ 11-4-93
" 1101 C d/ 8-3-93
" 2470 C d/ 29-6-93

No. 2520 C d/ 15-6-91
" 956 W d/ 23-3-92

Cy

R 29/6

R 20/7

PUBLIC WORKS DEPARTMENT.

No. 1937 W d/ 26th July 1893.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

From the S.E. 1st circle No. 637 G.D d/ 6 June 1893.
Do — Exar. P.W. Accts No. 151 B d/ 13 July 1893.

Recorded with the following remarks —

Para 3 of Ex. Engineer's letter. The orders contained in G.O. No. 2350 W d/ 24 August 1892 should be adhered to.

Para 4. The provisions of para 94 chapter XIII P.W. code should be followed.

Para 5. attention is drawn to clause 3 of the Examiner's office note above recorded.

Para 6. The explanation of the Executive Engineer is accepted.

Para 8. The Government accept

accept the opinion of the Supdg. Engineer that security need not be demanded from Irrigation Superintendents entrusted with the collection of lock, tolls and license fees.

Mes
15 Jul

The remark of the S.E. that payment cannot be made in to the Treasury after the 25th of the month is [illegible] incorrect. Payments can be made whenever the Treasury is open though [illegible] they cannot be brought in to the accounts of the month after the 25th

Mes
15 Jul.

2. The remark of the Supdg. Engineer that payments cannot be made into the Treasury after the 25th of the month is incorrect. Payments can be made whenever the Treasury is open, but they can only be brought into the next month's accounts if made after the latest date for transactions in each sub treasury fixed by the Collector of the district under Art. 324, vol. I, of the Civil Account Code.

S. E. I Circle
Other S.Es
C. A. to Govt
S. of W. P. Impt
Exas. P.W. [illegible]

Cu
15-7
15-7

9

No. 6261

3-4-24 B III

Govt. of {1893} Madras.
PUBLIC WORKS.

Dated

Recd.

G.O., 26 July 1893 No. 1937W

Inspection Report

Orders on further remarks of the Examr on certain explanatns of the S.E. I Circle in connection with the accounts of the Godavari Eastern Dn

J.C. 27/VII