

*close
Mey*

Scott. II-27-80,004-24-10-44.

E. & P. H. (1945) Department.

M.S. SERIES.

G.O. No. 701. E du.

Dated

2 - 5 - '45.

(14)

[Hespatch Abstract.]

Audit Report - Salem Municipality - Formation of a
Play-ground for the municipal high school - Irregularities
in the execution of the work - Condoned.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
P.	882.	L.A.	21-1-'43.				
"	1889.	"	23-5-'40				
"	1985.	L. & N.	23-5-'35				

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Thro'

The Chairman, Municipal Council, Salem.

C.F. 32.

From (Name) Sri. K. P. Kandaswami Pillai
Designation Commissioner,
Station Salem Municipality, Salem.

Received _____ Registered _____
To
The Secretary to Government,
Local Administration Department,
M a d r a s.
Thro' the Examiner of Local Fund
M a d r a s. Accounts,

Enclosures:

No. E1-12424-44

dated 6th July 1944.

Sir,

Sub: Audit Report 1942-43-Salem Municipality-Formation
of playground for Municipal High School-waiving
of recovery-requested.

Ref: G.O.No.Ms.1006 dated 8-5-44

With reference to the extract from the remarks of the
Examiner of Local Fund Accounts communicated to me in the
above G.O. I submit for consideration and orders of the
Government the facts of the case with reference to para 3
of the Examiner's remarks relating to the formation of a
playground in the Municipal Office site for the use of the
Municipal High School.

I may state at the very outset that the Municipal High
School has no playground within its own premises and physical
instruction being a subject of the S.S.L.C curriculum the
need for provision of a suitable playground had all along
been felt very keenly. It was to meet this vital need of
the High School that the site acquired for the construction
of Municipal office was proposed to be used as playground
for its use. Before the site could be used as a playground
it was found necessary to remove the vegetation and shrubs
from the site and level the ground.

An estimate was prepared in the first instance for the
above work in consultation with the Physical Instructor of
the High School for Rs.500/- for levelling a part of the
site. But even while the work was being undertaken, the
Divisional Physical Director sent a layout to the Head-
Master of the High School for the formation of the play-
ground in his letter No.126-M-42 dated 2-12-42 which covered
the levelling of the entire site. The Divisional Physical
Director also stated in his above letter that the work
should be done immediately. With a view to comply with his
instructions the estimate was revised and competent sanction
obtained. It is therefore obvious that the estimate for the
work as completed was prepared in conformity with the ins-
tructions of the Divisional Physical Director. There was
then no need to consult the District Educational Officer.
As the Engineering section is understaffed it was found
impossible to do the work departmentally. And hence work
through the departmental agency had to be stopped and the
remaining work completed through a contractor.

Although the estimate was sanctioned on 22-8-42 actual
work of levelling the ground was commenced only in February 43
and completed by the end of June 1943 with as little delay
in the execution of the work as possible.

Regarding the rate of Rs.15 per unit of 'earth work
excavation in all soils' I may state that the above rate is



the accepted tender rate of the contractor. Although the schedule of rates does not provide for a consolidated rate for all soils there is nothing procedurally wrong in calling for a consolidated rate from contractors. In fact, it is often advantageous to do so. The estimate amount being Rs.1500/- the sanction of the Superintending Engineer is not required under the rules as the technical sanction of the Municipal Engineer and the administrative sanction of the Council have been obtained.

In regard to the item of picking, sectioning, watering, rolling and consolidation etc for which a rate of four annas per 100 sq.ft has been paid to the contractor according to the agreement, the Examiner remarks that levelling and rolling alone might have been necessary and the excess would therefore need recovery. I may state that when earth work was completed by cutting high mounds and filling up depressions in the ground the condition of the ground was such as to require a light scarifying or picking and sectioning with manual labour to make it perfectly level. With subsequent watering and rolling with a suitable roller the ground was consolidated properly. The rate for earthwork provides only for breaking clods and spreading and does not cover the cost of scarifying, sectioning watering and rolling. Hence arose the need for this separate rate of work. The need for executing this item of work was bonafide and the work was done exactly as described in the item. I may state in this connection that the self-same objection that is now communicated to me in the Examiner's remarks was raised by the District Inspector. An explanatory reply was given to him on the same lines as now given in this letter and the subject was also explained by the Municipal Engineer to the Examiner when he last visited this station. Subsequently the matter was also fully explained to the District Inspector personally by the Municipal Engineer.

I request that Government may be pleased to consider the above facts and issue orders to drop the objection.

TS/-8-7-44 a

Forwarded.

P. R. Pillai

Chairman, Municipal Council, Salem.

Examiner's Office.

Forwarded.

2. The original estimate for the work was for Rs.500/-. A revised estimate for Rs.931/- was prepared incorporating therein the requirements advised by the Divisional Physical Director, and it was sanctioned in M.C.R. No.2319, dated 25-3-1943. Work to the extent of Rs.306/- was done on the original estimate by the end of April 1943. As there was stated to be some difficulty in procuring coolies, the balance of work was proposed to be done by piecework contractor. As the balance of work to be done with reference to the revised estimate exceeded Rs.500/- tenders should have been invited in the prescribed manner. Instead, rates were called for from two contractors. The omission to call for tenders would need to be condoned by Government. That this was not necessitated by urgency would appear from the fact that though the original estimate was sanctioned in August 1942, the work was not admitted by the Commissioner.

Commissioner himself, commenced in February 43 and completed by June 1943.

3. Further, the rates quoted by the two piece-workers were as follows:-

Item of work.	Rate quoted by contractor.	
	Marianna Pillai.	C.Ivanar Pillai.
Earth work including 3 to 4 additional leads per 1000 c.ft.)	Rs. A. P. 15 0 0	Rs. A. P. 30 0 0
Picking, levelling site, watering and consolidation per 100 Sq.ft.)	0 4 0	1 12 0

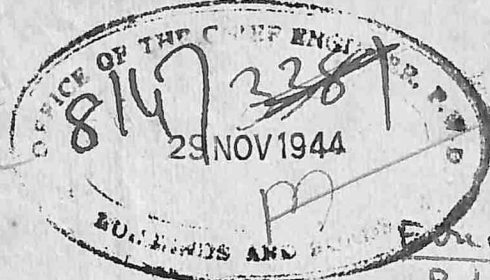
The rates of Marianna Pillai were accepted and contract given to him. The schedule rate for Earth Work in hard gravelly soil with 4 extra leads is Rs.7-3-0 per 1000 c.ft., and allowing for the general increase in the Schedule of Rates sanctioned for 1943-44, it will be Rs.8-15-9 or Rs.9/- only. The accepted rate of Rs.15/- per unit was highly excessive. In fact, this high rate was noticed by the Municipal Engineer himself in his note dated 13-5-43, but appears to have been acquiesced in on the report of the Water Works overseer that there was paucity of contractors. The proper course would have been to continue to execute the work departmentally, albeit with some difficulty. If sealed tenders had been invited, it is not unlikely that cheaper rates might have been obtained. It, however, appears from the Municipal Office file that the quotations of the piece-work contractors were treated as regular tenders; even then, the sanction of Government should have been obtained for the acceptance of a tender with such high rate, with reference to G.O. No.1889, L.A., dated 23-5-40. Alternatively, as under G.O. No.882, L.A., dated 21-1-43, the Municipal Schedule of rates should be approved by the Superintending Engineer, his specific sanction should have been obtained for varying the rate in this particular case; and it was this point that was referred to in Para 3 of this department endorsement No.L.F.8190, dated 18-12-43 read in G.O. No.1006, L.A., dated 8-5-44. The audit point has been apparently misunderstood by the Commissioner when he says in para 5 of his letter that the Superintending Engineer's sanction was not necessary to the Revised Estimate (as it was only for Rs.1500/-) implying that sanction for the estimate was called for in audit.

As regards the argument that Rs.15/- is the consolidated rate for all soils, it is submitted that even in the revised estimate for Rs.931/- there was provision for only one soil, Viz. Earth Work in hard gravel mixed with boulders. The highest rate for Earth Work in the Schedule (which is for Earth Work in mixture of gravel and disintegrated rock) is Rs.7-15-0 and allowing for 4 additional leads, it would amount to Rs.12-12-6 only. It will thus be seen that the rate of Rs.15/- is more than that for the hardest soil and the acceptance of the rate is accordingly not justifiable apart from its being not in order, as the Council is not competent to accept tenders at rates higher than estimate (Schedule) rates.

4. Similarly, a rate of Re.0-4-0 per 100 Sq.ft. has been paid as against the estimate rate of Re.0-1-3, on the ground that extra items of work were done as explained by the Commissioner in para 6 of his letter. It is a matter for technical opinion as to whether and to what extent, the additional items referred to are necessary and how far the rate of Re.0-4-0 is justifiable.

5. The remarks of the Chief Engineer may, perhaps, be obtained. Two files of the Municipal Office containing, (1) the first revised estimate (82 pages) and the second revised estimate and final bill are enclosed for kind reference and return in due course.

To The Secretary to Government, Local Administration, Madras.



Emdt. 482048/44-2 dtd 27.11.44

Referred to the Chief Engineer

(General, Buildings and Civil Defence) for remarks.
(By order)

E. A. Leukhawan
Assistant Secretary
25.11.44
T-11-44

no Chief Engineer (with enclosure)

(1) Estimate at Rs. 500/-
(2) Copy of form 14 in p. 34 and p. 35 [b. 1]
[b. 1] 10066 A 8 8-5-44

263

30/11

Extract of paragraph 19 of
AUDIT REPORT ON THE GENERAL FUND ACCOUNTS OF THE MUNICIPAL COUNCIL,
SALEM, SALEM DISTRICT FOR THE YEAR 1942-43.

19. Formation of playground for the Municipal High School, irregularities in execution. An estimate for Rs.500/- was sanctioned by the Council in August 1942; and the work was taken up departmentally when against 24 units of earth were provided for in the sanctioned estimate at Rs.5-7-0 per unit, earthwork was actually done upto 9135 C.ft. at Rs.6-8-3 per unit and 18713 C.ft. at Rs.7-0-3 per unit, the estimate was revised for Rs.931/- in Municipal Council resolution No.2319 dated 25th March 1943. The total payment actually made for earth work however amounted to Rs.306-12-0 and at this stage, the Municipal Engineer reported that there was a balance of 30,689 C.ft. of earth work to be yet done and that the balance of work could not be done departmentally for want of adequate staff for close supervision of the work. The remaining work was entrusted to one Marianna Pillai after taking a consent statement from him agreeing to do the earth work at Rs.15/- per unit and the work of levelling and rolling at Rs.0-4-0 per unit. The cost of the balance of work to be done by this contractor at the above rates was reported to be Rs.711/- and a revised estimate covering all the deviations was stated to be under preparation. It needs to be explained how the earth work was entrusted to this contractor at Rs.15/- per unit to have the rates payable as per actual execution were only Rs.6-8-3 and Rs.7-0-3 per unit according to the nature of the soil met with. It was not also clear why the estimate could not have been prepared correctly in the first instance itself. When it was subsequently decided to execute the remaining portion of the work by contract agency, tenders should have been invited as required by article 333 of the Municipal Account code and G.O.No.2229 L. & M. dated 15th August 1924 as the estimated cost of the balance of work exceeded Rs.500/-

DRAFT REPLY: The original estimate for Rs.500/- provided for forming the various courts. It consisted of the cutting of mounds, levelling, ground within the initial lead from the place of excavation, so that the initial rate of Rs.5-7-0 per 1000 C.ft. was provided for the particular soil. Just before the commencement of work a lay out plan was received from the Physical Director showing therein the details of playground to be formed. This consists of several courts in addition to the formation of tract for running races which were not originally required. This necessitated the levelling up of the entire ground. This required conveying to dug up earth to the various points of the site and lead very much exceeded the initial lead. As the excavation had to be done deeper places and as the position of the various courts had to be altered as per lay out sent by the Physical Director the variations in nature of soil came in. Thus the rate of Rs.6-8-3 and Rs.7-0-3 per 1000 C.ft. has been admitted for the excavation done in 2 different soils and with three additional loads. As explained by the overseer in charge it will be seen that the balance of work to be done by contractor amounted to Rs.292-12-8 only. As the cost of remaining portion of work estimated was below Rs.500/- the local contractors were asked to give tenders for the work. The lowest tender of K.Marianna Pillai was accepted and the work carried out. Local variations in cost due to scarcity of labour on account of war conditions could not be avoided in the interest. What was a very urgent work and the prosecution of the work through departmental agency was indeed so difficult for want of staff. A revised estimate for the whole work for Rs.1000/- sanctioned in Resolution No.584 dated 8th July 1943 will be shown at the next audit.

(True extract)

P.T.O.

Extract of paragraph 3 of the Examiner of Local Fund Accounts remarks No.L.F.8190 dated 18th December 1943 to the Secretary to Government, Local Administration Department, Madras.

Subj: Audit Report - Salem Municipality - General Fund 1942-43.

3. Paragraph 19 of the Report:- According to G.O.No.1985 L.&M. dated 23rd May 1935 a correct estimate should have been prepared in the first instance itself, if necessary, after consulting the District Educational Officer as to the suitability of the Municipal Office site for a playground to the Municipal High School and after obtaining the plans and lay out from the Physical Director. Further, as now stated in the reply, if the work was really urgent, the entire work could have been executed departmentally or the contractor could have been asked to complete the work in the prescribed time. The estimate and work were commenced in August 1942 and were completed only in July 1943. A High School which was working without this new playground for so many years, could well have afforded to wait, for sometime longer.

As regards the rate of Rs. 15 per unit of "earthwork excavation in all soils, with lead not exceeding 4 over initial lead" it is pointed out, that there was no provision in the schedule of rates for such a consolidated rate for all soils; this would therefore require to be approved by the Superintending Engineer.

Again, once the earthwork is completed and the site is levelled the question of "picking, selection, watering, rolling and consolidation" may not arise; levelling and rolling alone might have been necessary. But as a sum of Rs.251-4-0 was paid for an area of 100,500 sq.ft for the above work at 4 annas per sq.ft the excess would need recovery.

(True extract)

G.F. 21

Public Works

Department

Received

Registered

From (Name) E.H.Chave, Esq., C.I.E., B.Sc.,

To

00031

Designation Chief Engineer, P.W.D.

The Secretary to Govt.,

Station Genl.Bldgs. & Defence,

Education & Public Health Dept.

Chepauk, Madras.

Enclosures:

No. 8147-Wks/44 CR. dated 28th December 1944.

Sir,

Sub: Audit Report - 1942-43 - Salem Municipality - Formation of play ground for Municipal High School - Waiving of recovery - requested.

Ref: Endt.No.48204-B/44-2 (E & P.H. Dept.) dated 27-11-44 (From the Asst.Secretary, E.& P.H. Dept. sent in original).



With reference to the Govt. Endt. quoted above and the audit objections of the Examiner of Local Fund Accounts, I would offer the following remarks:-

(a) The competitive quotations called for by the Commissioner may be taken as tenders for the work,--although sealed tenders and wide publicity might have resulted in competition and lowest rates.

(b)

8

(b) The Commissioner should have obtained the approval of Government before accepting the quotation, in which the rates were excessive and beyond his powers of approval.

(c) Levelling and sectioning are ordinarily included in the earthwork item and not separately paid for, as per the Madras Detailed Standard Specification. But the description for the earthwork item in the agreement is not properly worded as per the Madras Detailed Standard Specification to include sectioning and levelling. The relevant M.D.S.S. number for the item has not been noted in the agreement. The agreement should, therefore, be considered to be defective. There could have been no real necessity for 'picking' the earth.

2. The documents sent as enclosure to the Govt. endorsement under reference are herewith resubmitted.

Rajapalan 30/12/44
for Chief Engineer, P.W.D.
Pw 29/12

- Enc: Govt. Endt. in original
- 1 File containing revised estimate in 82 pages.
 - 1 Detailed measurement sheet.
 - 1 Agreement in 2 sheets and one final bill.

TDC.28-12-44.

pages 3 and 5 ante

certain papers which are required for this file are being collected. This may be over till 10.1.45

6/1/45. m
6-1-45

3

E.O.P.H.(B).

Through, ^B The Chairman, Municipal Council, Salem.

C.F.22.

From (Name) Sri. K.P. Kandaswami Pillai
Designation Commissioner,
Station Salem Municipality, Salem.

Received _____ Registered _____
To
The Secretary to Government,
Education and Public Health Department
Madras.

08255



No. EL-12424-44 dated 21st February 1945.

Sir,
Sub:- Audit - Salem Municipality - Formation of play-ground for the Municipal High School - waiver of recovery

Ref:- Government Memorandum No.48204-B-44-3 dated 15-12-44

I invite your attention to this office letter No.EL-12424-44 dated 4-11-44 and request the favour of early orders.

AMN/-22-2-45.p.m.

K. Kandaswami
COMMISSIONER.
Ans 22.2.45

Forwarded,

E.O.P.H.(B).

The main file on the subject was submitted to A.S. on 21.2.45.

P. Rajabharathi Pillai
Chairman, Municipal Council, Salem.

2

E. & P. H. (B).

46
19/3

2
19/3

2
19/3

T6

The CE PWD
(Genl. Bldg. & Def)
with copy of Rsd
remains on file

16.8.45

17.3.45

10/7 E. & P. H. (B)

Audit Report 1942-43 - Salem Municipality - Formation of a playground for municipal high school - winding of recovery

From the CE. PWD (Genl. Bldg. & Def) no 8147. Wro/44 CR 228-12-44

Memo No. 482048/44-6. Edu., dated, 19-3-45.

A copy of the remarks of the Examiner of L. F. Accounts on the letter cited above is forwarded to the CE PWD (Genl. Bldg. & Def) and he is requested to offer his remarks on the point - whether the recovery of the entire amount or at least a token recovery ^{should} may not be required to be made from the M. L. Engineer responsible

(18) ECCLESIASTICAL DEPARTMENT

Against item (2), substitute "Ven'ble" for "Canon" in the name in column (2).

Add the following:—

1	D. T. H. McLellan	Lieut. ..	Seaforth High-landers.	September 1915 to January 1916.
2	G. M. D. Short ..	Capt. ..	Cadet, Glasgow University O.T.C.	January 1916 to July 1916.
			Private, Highland Light Infantry.	September 1916 to January 1919.
			Assistant Colonial Chaplain and Chaplain E.E.F., Egypt.	1915 to 1917.
3	L. MacEdward ..		Private, The Argyll and Sutherland Highlanders.	1917 and 1918.
			Corporal, The Argyll and Sutherland Highlanders.	

(19) STAMPS, STATIONERY AND PRINTING DEPARTMENT

Delete item No. (2), A. Lepper and the entries against the name.

Add the following:—

(21) MADRAS PUBLIC SERVICE COMMISSION

..	Sir John Hall, C.I.E., O.B.E., (Retd.)	c.s.I., I.C.S.	2nd Lieut. ..	I.D.F., Battalion.	20th	Nilgiri-Malabar.
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(22) WAR PUBLICITY DEPARTMENT

..	G. T. B. Harvey	..	Captain ..	..	Q.V.O. Corps of Guides Car FF.
----	-----------------	----	------------	----	--------------------------------

(23) INCOME-TAX DEPARTMENT

..	V. A. Azariah	..	Corporal	..	King's Royal Rifles.
----	---------------	----	----------	----	----------------------

(24) CINCHONA DEPARTMENT

..	H. Wheatley ..	..	Private (Corporal)	Royal Army Medical Corps.
----	----------------	----	--------------------	---------------------------

PUBLIC WORKS DEPARTMENT.

From: E.H. Chave, Esq., C.I.E., B.Sc.,
Chief Engineer, P.W.D.
Genl. Bldgs. & Defence,
Chepauk, Madras.

12501

To: The Secretary to Government,
EDUCATION & PUBLIC HEALTH DEPT.

Letter No. 1159.Wks/45.C.R.d/5-4-1945

Sir,

Sub: Audit Report - 1942-43-Salem Municipality - Formation of a play ground for municipal high school - waiving of recovery -

Ref: Govt. E. & P.H. Dept. Memo No. 48204.B/44-6 Education dated 19th March 1945. *plante*

As the irregularities committed by the Commissioner are proposed to be condoned, I would recommend that likewise the action of the Municipal Engineer also could be condoned as a special case. The Municipal Engineer concerned could, however, be warned

to

--2--

to see that such irregularities
do not recur.

Rajappan
5/4/45

for Chief Engineer, P.W.D.

TDC.5-4-45

me
6/4

22
245
245
c

9 EPH(3)

Audit Report - Salem Municipality - Formation of a
playground for the municipal High School -
Irregularities in the execution of the work - Condoned

H-1-2 CP

From the Commr, Salem Mty 2-1-12424-4486-7-45

H-2-3 CP

End of the ~~Span~~ of L.F. Accts L.F. 4984 8/10/44

H-7-8 CP

From the CE PWD (Genl Bldgs + Def) no 8147 WKS/44
8/28-12/44

H-11-12 CP

- no 1159/WKS/45 CR 8/5.4.45

Order no 701 Edn dated 2/5/45

A copy of the ~~letter~~ remarks of the CE - PWD

(Genl Bldgs + Def) ~~in para 1 of his letter~~ no 8147

H-7-8 CP

WKS/44 CR 8/28.12.44 ^{is} ~~are~~ communicated

to the Commissioner, Salem Mty, ~~and he is~~
with the remarks ^{to}

~~informing~~ that such irregularities ~~shall~~
of this kind should

not be allowed to recur. The irregularities
are condoned as a special case. The M.C. Engrs. should also
be warned against a repetition of the mistakes noted in sub-para
1 of the C.E.'s letter
is requested to communicate to the Municipal Engineer
an extract of the remarks of the C.E. Board (see Bldgs. & Def.)
in Sub-para 1 of his letter referred to above and to warn him against
such irregularities do not recur

1882
26.4.45

28.4.45

30.4.45

To
The Commr Salem
M.C. Engrs. the
Chairman with
K.M.
25.5.45
Copy of C.E.'s letter with
estimate, returned
✓ C.E. Board (see Bldgs. & Def.)
✓. Engr of L.F. Accts

Copy of letter No. 8147-Wks/44.C.R., dated 28-12-44 from the Chief
Engineer, P.W.D. (Genl. Bldgs., and Defence).

Audit report - 1942-43 - Salem Municipality - Formation of play-
ground for Municipal High School - Waiving of recovery - Requested.
Endorsement No. 48204-B/44-2(E & P.H. Dept), dated 27-11-1944 (From the
Asst. Secretary, E. & P.H. Dept., sent in original).

With reference to the Government Endorsement quoted above and the
audit objections of the Examiner of Local Fund Accounts, I would offer
the following remarks:

(a) The competitive quotations called for by the Commissioner may
be taken as tenders for the work,--although sealed tenders and wide
publicity might have resulted in competition and lowest rates.
(b) The Commissioner should have obtained the approval of Government
before accepting the quotation, in which the rates were excessive and
beyond his powers of approval.

(c) Levelling and sectioning are ordinarily included in the earth-
work item and not separately paid for, as per the Madras Detailed
Standard Specification. But the description for the earthwork item in
the agreement is not properly worded as per the Madras Detailed Standard
Specification to include sectioning and levelling. The relevant M.D.S.S.
number for the item has not been noted in the agreement. The agreement
should, therefore, be considered to be defective. There could have been
no real necessity for "pickling" the earth.

2. The documents sent as enclosure to the Government endorsement
under reference are herewith resubmitted.

Sectt. II-14-2,006-24-11-41.



FORT ST. GEORGE,
OOTACAMUND.
194

SECRETARY TO THE GOVERNMENT OF MADRAS,
DEPARTMENT.

To
The

Sir,

I am directed to forward the enclosed proceedings of the Madras
Government, No. , dated the 194 .

I have the honour to be,
Sir,

Your most obedient servant,

Secretary.

L.A. Dept.

C No. 26421 - From the Commissioner, Salem

Municipality, E, No. 12424/44 dated 6/10/44.

Ends. of the Examiner of F. Accts. L.F. No. 4989 dated 10.10.44

Audit - Salem M.C. - Formation of playground for M. High School.

Warrant of recovery.

Mem. No. 26421/44.1.D

Dated 12.10.44

The enclosures (two files of the Salem M.C. office containing (1) the first revised estimate

(82 pages) and (2) the second revised estimate and final bill) sent to the Examiner's endorsement read have not been received. The Examiner is

requested to expedite the despatch of the enclosures to the Municipality at an early date.

21/12-7/44

12-7-44

14/11

15/11

Recd + put up at (P)

To The Examiner of F. Accts.

12.10.44

13/10/44

2

B

Please see the memo. in P.I. ante. It is since understood that the enclosures called for in the memo. have been received in the Edu. & P.H. Dept. They have called for a copy of the C.F. and are dealing with the case. These papers may be sent u.o. to Edu. & P.H. Dept. for necessary action.

S.S.S.
16.11.44

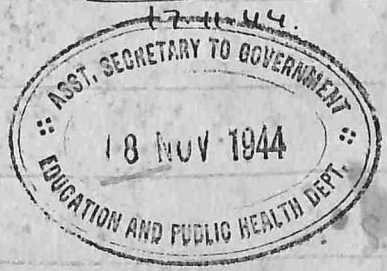
sw 17.11.44

p 7 CF

55013

dp 17/11/44

L.A.U.O. 26421/44.2.D



LCF

C/o 45204 from the Commr, Salem muncip. No E1-12424-44 d 16.7.44

Right before a... C/o 52539 Do No E1-12424-44 d 10.11.44
 H 3-3 CF C/o 52532 from the Secy of L.F. Accts L.F. 4954 d 10.10.44

Audit Report - Salem Municipality - Formation of a playground for the Munt High School - main for recovery Procedure Irregularities

D
A' on 34 CF

D
34 CF

D
Amount not specified

In para 19 of the audit report on the accounts of the Salem municipality for 1942-3, the Secy of L.F. Accounts pointed out certain irregularities in the execution of the work relating to the formation of a playground for the Munt High School. The Council's reply to the audit objection is at 'B' on p 34 of G.M. 1006 L.A. d 5.5.44. In his remarks on the Council's reply, the Secy suggested that the excess payment made to the contractor should be recovered. These remarks were communicated to the Commr for information and necessary action. vide para 2 on p 43 CF is (D).

H 1-2 CF

10058

2. The Commr now requests Govt to drop the audit objection in the circumstances explained in his letter on H 1-2 CF. The Secy's remarks are on H 2-3 CF. He suggests that the remarks of the C.E. may first be obtained. This may be done. The draft ^{and} ~~memo~~ on p 4 CF is for approval.



SO 18.11.44

p 4 CF

(Encls. No 48204-B-44.2 d 27.11.44)

No. 31B from the C.E., No. 8147-Wks/44. CR., 8-28-12-44. PP. 7-8-75

From the CE's letter on pages 7-8 of, it is clear that the procedure adopted by the Municipal authorities in regard to the formation of a playground for the Municipal High School, Salem, was defective. The work was, however, finished by the end of June 1943. The file may be sent to the Examiner of L.F. Accounts w.o and he may be requested to say whether he would drop the objections taken in audit, as a special case.

30.1.45
Ex- of L. 7. A. for return

EXAMINER'S OFFICE.

E. & P. H. U. O. No. 48204-4B. Edn. 31-1-45.

The irregularities noticed in sub paragraphs (a), (b) and (c) (except the last sentence) of paragraph 1 of the Chief Engineer's letter may be pointed out to the Commissioner and may be condoned by Government as a special case.

2. In the last sentence of sub paragraph (c) of paragraph 1, the Chief Engineer has stated that there could have been no necessity for picking the earth and has thus confirmed the doubt felt in audit as to the necessity for this item of work. It is doubtful whether even if picking had been really done, as stated in the Commissioner's letter, the Municipality should be made to pay for what is obviously an unnecessary item. The Municipal Engineer's attempt to explain away the irregularity would indicate want of adequate realisation of his responsibility and appear to call for notice. The excess payment on this account calculated at Rs. 0-1-0 per 100 sq. ft. for 1005 units amounts to about Rs. 63/- and it is for consideration whether the recovery of the entire amount or at least a token recovery may not be required to be made from the Municipal Engineer responsible.

18CF FEB 1945 973

15/2/45

E. & P. H. U. O. Exam 2 0.973-1 07333 16-2-45

ETPH (B)

Please see para 2 of the Exr's remarks above. The amount of excess payment on account one item of the work - i.e. earth work is small and no recovery appears to be necessary. The irregularities noticed in the CE's letter

L. A. may kindly advise 7.3.45

may be condoned as a special case. As desired by Examiner, the remarks of the CE may be communicated to the Commissioner, Salem Municipality, and he may be informed that such irregularities should not occur. Para 1 (c) of the CE's letter may also be communicated to the Municipal Engineer & he may be instructed to avoid such unnecessary items of expenditure in future.

L.A. 48204/45.LD 16.2.45

8-MAR-1945

The remarks of L.A. may be intimated to

7.3.45

L. A. up

L.A. Dept.

555 5981 8/3 9/3/45

E. & P. H. U. O. No. 48204-5B.

The E. & P. H. Dept. may be requested to

obtain the remarks of the C.E. in the suggestion of the

Examiner at M. in P. 4 above.

Section 9.3.45 9/3/45

12/5/45 - E & P H

16/5

6
D
E+PH(S)

Please see the L.A. Dept's note on p 5 ante.
A draft memo to the CE - PWD (Genl, Blop + Def) is submitted below for approval

1872
16.3.45
16.3.45

16658
16-3-45

Memo No 48204 B/44-6 Son dated 19.3.45
CPO 13501 From the CE - PWD (Genl, Blop + Def) no 1159440/45 CR. D. B. 5.4.45

Please see the remarks of the CE - PWD on pp 11-12 of
He considers that the action of the municipal Engineer
may be condoned as a special case & that he may be
warned that such irregularities should not recur.

This Dept may agree with the CE.
The file may be sent to L.A. for remarks.
L.A. 12.4.45
L.A. 14/4

1872
9/4/45

procp

11-12-45

E.P.H. W.O. No. 48204 B/44-7
14-4-45



S.S. 5
16/4/45

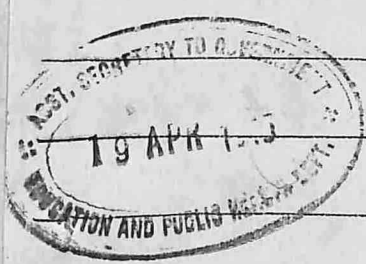
B

14
L.A. Dept

Previous note of this Dept on pages ante and the
E.P.H. Dept note on page 6 ante may be read.
In the ~~circumstances~~ This Dept may agree
with the views of the E.P.H. Dept at K on pages
ante and the file returned to that Dept no.

17.4.45

RM 17.4.45
E.P.H. 18/4/45
E.P.H.



L.A. 40.9475/45.LD
18/4/45
15226

A draft order is submitted below for
approval. L.A. ~~Does not agree~~ but he reserves it
28.4.45
30.4.45

1872
26.4.45
made

E+PH(S)

