

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

CHAPTER XIV.—PARAS. 1829 TO 1832.

1. The object of this Return is to place before Government an analysis of all shortcomings in matters of financial regularity in the operations of each month with a view to their being remedied. It should be submitted to Government on the first day of the third month succeeding that to which the accounts relate.

2. There should be a separate statement for each separate Fund—Imperial, Provincial, Local, and Irrigation.

3. The Provincial statement will be posted from the Divisional Statements of Objectionable Expenditure. The statement need not be delayed in order to embody the remarks of the Superintending Engineers if these do not reach the Examiners Office in time. It is desirable, however, that the Superintending Engineer's opinion should be recorded as far as may be practicable, and, in order to ensure this being done, the Divisional Statement of Objectionable Items should be checked immediately on receipt and sent to the Superintending Engineer for his remarks before the audit of the other accounts is proceeded with.

4. All Executive Officers who have failed to submit their Divisional Statements of Objectionable Items with their Monthly Accounts, as well as those whose statements are generally incomplete, should be specially brought to the notice of Government under "General Remarks" at the end of the statement.

5. Items of irregular expenditure which are left unincorporated by Executive Engineers in their Divisional Statements of Objectionable Items should be distinctly noted as such either in a separate supplementary statement or in the original statement in red ink.

6. Columns under all the heads should be filled up in each case so as to bring out clearly where estimate or appropriation exists and where it does not.

7. In the case of large projects such important features as the following should be stated with precision:—

- | | |
|--|--|
| A. Lump sum estimate. | 1. Submitted to Chief Engineer. |
| B. Abstract detail estimate by sub-heads, and so on. | 2. Submitted to Superintending Engineer. |
| | 3. Not yet submitted. |

8. A large work which is proceeded with on merely a lump sum sanction is still objectionable till an abstract and detail estimate by sub-heads is submitted and sanctioned for it by competent authority.

9. Special mention should be made of works being carried out in portions by authorities, beyond whose powers of sanction it would be to sanction the expenditure as a whole.

10. An important point to notice is the duration of a serious irregularity.

11. Voluminous masses of detail, when their practical significance could be given in a few lines, should always be avoided as a rule. If, for instance, the state of matters as to sanction in one month does not materially differ from that of a preceding month, it will answer all practical purposes to say so, instead of sending another full report.

12. Too much stress can never be laid on the fact that this statement is not to take place of special reports, then and there, of works on which serious irregular expenditure is being largely incurred, either without estimate or appropriation.

P. W. D. Madras.
Form No. M 64a.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 4

FUND Provincial and Imperial

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of April 1882.

No. _____
MADRAS,
Dated 3-7- 1882.

FORWARDED for orders to the Secretary to Government, Public Works Department, Madras.

D. P. Candour

Examiner of P. W. Accounts,
Madras.

No. 1794 w d/15th July/82

With Order
Entd. in Receipt Regr.

B. No. 1547 H. 19-6-82.

1547 H. 19-6-82.

1547 H. 19-6-82.

1547 H. 19-6-82.

1547 H. 19-6-82.

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1547 H. 19-6-82.

7th 10/20/82

MS. 12-7
only 5/7 Re 12/7

Long

Provincial Statement of Objectionable Items in the Accounts requiring the

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRIATION OF THE YEAR.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	West Coast Division								
1	Value of Stone cutters Hammers Instruments Parallel Rules &c	March 1882		235	235				
2	Manufacture of Bricks at Wellington			2848	2848				163
3	Manufacture of Bricks at Colacamund			2573	2573				
4	Lime making at Lawrence Asylum			2037	2037				166

of Executive Engineers for the Month of *April* 1882
orders of Government.

[P. W. D. Madras, Form No. M 64 a - Inner Sheet.]

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
The want of an estimate is again brought to the notice of Government The accounts of the operations have not yet been closed for the past year. In G.O. No. 1451 w. of 10 June 1882 2 (two) estimates have been sanctioned for the manufacture of stock materials at Wellington and Port for 1882 - 83 but as the abstract of Estimate have not been furnished to this office it is not known whether provision has therein been made for Lime making at Lawrence Asylum	<i>No 1794 w. of 15th July/82</i> The report called for in G.O. No. 1547 w. dated 19th June 1882 is awaiting This should be attended to at once. The Sup. Engr. will furnish the necessary estimates.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *April* 1882

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRIATION OF THE YEAR.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
					<i>Provincial Excess over Estimate</i>				
5	Repairing Talug Cutcherry at Kaper gode	August 1880	99	537	438				
6	Reconstructing the District Jail wall at Mangalore	April 1881	4400	7206	2806				

Opinion of the Superintending Engineer, with Final Remarks by Examiner.

Orders by Government.

The objection in respect to excess over estimate is again brought to the notice of Government

Supg: Eng's attention called to orders of Government in G.O. No 1547 W.D. 19th June 1882.

As this work was reported to be completed and a completion Report submitted, the excess on hand was ordered to be accepted in G.O. No 1547 of the 19th June 1882, but it is brought to the notice of Government that in the completion certificate attached to the Report, the Superintendent of the Jail states that a portion of the old wall has still to be rebuilt, or in other

The Sup. Engr. will peruse into and report fully on this irregularity which is not at all satisfactory. If the work is not yet complete & a revised estimate should be submitted for the sanction of Govt. at once. *Completed a revised estimate should be submitted for the sanction of Govt. at once*

Provincial Statement of Objectionable Items in the Accounts requiring the

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	at Reddathur. Reddathur.		31074	3046		3075	3075	3075	
	West Coast Division								
8	Stock Balance on 31 st March 1882. Rs 5771-3-8								
	Miscellaneous Advances								
9	Advance to Sergeant Smith outstanding from Feb'y 1881. Rs 23- "- "								
10	Contingencies not Audited		137	137					

of Executive Engineers for the Month of April 1882 orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
The Executive Engineer states that application has been made for an allotment of funds	No. 8374 has been provided in the Statement of incomplete works -
The balance of Stock in hand is still in excess of the Limit of Reserve (Rs 2,000) paid for the Division and is therefore again brought to notice	The report calls for in G.O. No. 1547 W date of 19 th June 1882 will be abated of 202
The non adjustment of this advance is again brought to notice. The adjustment may have been effected in May 1882 but the accounts for that month have not yet been received	Supg: Engr will issue orders for the very early adjustment of this advance -
The Executive Engineer states that adjustment will	What is the delay? the delay?

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRIATION OF THE YEAR.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
11	Want of Completion Reports								
	Miscellaneous Irregularities								

of Executive Engineers for the Month of
orders of Government.

April 1882

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
will be effected on obtaining details of outlay	
According to a report recently made to the Chief Engineer Public Works Department, by the Superintending Engineer # "Circle and which was forwarded to this office for remarks it would appear that 86 completion Reports are due from the West Coast Division but the non submission of these reports is not noticed by the Executive Engineer in the Divisional objectionable Item statement nor has a list of the works for	No time should be lost in submitting these completion Reports. These completion Reports should be submitted to the Executive Engineer, West Coast Division, for his signature and forwarding to the Chief Engineer, Public Works Department, for his signature and forwarding to the Government for their consideration.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of April 1882.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRIATION OF THE YEAR.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	Want of detailed Work Vouchers								
11	(1) Government House at Norwood								
	(2) Purchase of and repairs to Cheri Wall Bungalow								
12	(3) Cinchona building at Neddavatham								
	Stock Purchases and Sales Account								
13	Due from Local Fund Overseeer Casserigode Taluk for value of Stock sold Rs 21-5-11								
	Do — Do Mangalore Rs 21-5-11								

Opinion of the Superintending Engineer, with Final Remarks by Examiner.

Orders by Government.

for which completion Reports are due and which has been often called for ~~was~~ ^{been} furnished to this office

(1 and 2) Work Vouchers have not been received for these works for April 1882

(3) No detailed Work Voucher has been furnished for this work since its commencement.

There are outstanding since January 1882 and the Executive Engineer has offered no explanation for the

Cause of delay should be inquired into and instructions issued to prevent recurrence.

Sup Eng to inquire into the cause

The amount outstanding should be adjusted at an early date and be required to be at an early date

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

April 1882

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	Advances made to Contractors and others without Authority								
	(1) Rs 300/ advanced to Contractor Mookum Achary for "Repairing the Lab Divisional Office at Ootacamund"								
	(2) Rs 195/ advanced to work people for "additions to Hospital to Lawrence Asylum (Girls school) at Lovedale"								
14	(3) Rs 130/- do - do "combined Post and Telegraph office at Ootacamund"								
15	Want of Completion Report								

Imprecial

Opinion of the Superintending Engineer, with Final Remarks by Examiner.

Orders by Government.

The delay in adjustment.

The necessity for obtaining the sanction of Government and Superintending Engineer to these advances was pointed out to the Executive Engineer and in his reply to the Audit Note that officer states as follows -

In the Nilgiri Sub-Division it is impossible to carry on the work without making advances to work people, if will be hard task if the Superintending Engineer's sanction is to be got for all advances made. I should be glad if this matter were referred to Government for orders. It is absolutely impossible for any one to get labor at Ootacamund without making advances."

The orders of Government are therefore solicited on this point.

The Secy: Govt should have address of the Sups Eng on this subject.

Note remarks under Provincial Miscellaneous Irregularities Item No. 11.

See remark Kobra Bore

J. C. Candour

Examiner of P. W. Accounts, Madras.

11/7/82

11/7/82

To the Suprs Engr for the Audit thro' the Examiner P. W. Accounts

15/7

11/7/82