

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 Examiner's 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 64 a.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 4th District

FUND Provincial and Imperial

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

No. _____

MADRAS,
Dated 2 November 1882.

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

P. P. Eassey

Examiner of P. W. Accounts,

Madras.

2821 A. 26-10-82

No 3014 W. d. 14th Nov 82

2057/11

Encl. to Recd.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

August 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.	
<u>Provincial</u> <u>Grant of Estimate</u> <u>Pilgiri</u>									
1	Maintenance of the Road at Government House at Cota camund	June 1882	"	708	708	"	"	"	"
<u>Excess over Estimate</u>									
2	Constructing a Telegraph office with out houses at Neralia	May 1882	10400	12636	2236	"	"	"	"
<u>Excess over Estimate</u>									
3	Repairing White and Color washing Government House and all Subsidiary building at Cota camund.	June 1882	1530	2220	690	"	"	"	89

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

Orders by Government.

The Executive Engineer states that an Estimate is under preparation. The work was begun in June 1882 the required sanctioned Estimate should have been obtained ere this.

The Sup. Eng. will see to this early

In the objectionable Items Statement for July 1882, the Executive Engineer stated that some additional work was reported necessary, and that after the decision of that question a Supplemental Estimate on Completion Report would be submitted. The objection has been standing since May 1882 & the difficulty in coming to a decision & taking steps to remove the objection is not apparent.

Revised Estimate should be early submitted for sanction

The Executive Engineer states that a revised Estimate will be submitted shortly.

The C.E. will see to this at once

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

August 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.	
4	<u>Without Appropriation</u> Telegraph Office at Nevada May 1882		"	"	"	2384	2384	"	
5	<u>Miscellaneous Irregularities</u> <u>Miscellaneous Advances</u> Contingencies not claimed for audit		"	137	"	"	"	"	

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

Orders by Government.

In G.O. No. 1705 M. dated 7th July 1882 it is stated that Funds will be assigned when the Supplemental Estimate is sanctioned.

Funds appropriated

The Executive Engineer states that "every effort is being made to trace these items but they are not all completely traced". There appears to be no necessity to wait till all the items are traced out but adjustments should be made as items are traced.

Instructions of the Examiner to be attended to

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of orders of Government.

August 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.	
6	Part of Govt. Vouchers Government House at Norwood Cotacand Manufacture of Bricks at Wellington Sine making at Lawrence Asylum								
7	Part of Completion Reports.								
8	Corinbatore Excess over Estimate Constructing Sub. Registrar's office at Kangalore	July 1882	1425	1746	319				20

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

Orders by Government.

The want of detailed Govt. Vouchers is brought to the notice of Government. Those for manufacturing operations are due for April 1882.

Frequent applications have been made for these without success in obtaining them.

The Executive Engineer states that the work has been completed and the cause of excess will be explained in the Completion Report.

Orders issued in the O.S.D. for July 1882 should receive very early attention.

W. S. S.

Completion report should be early submitted

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

August 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.	
9	North Arcot Excess over Estimate Sub Magistrate's Cont. Cherry at Tirunelveli	August 1882	13,450	13,904	454	-	-	-	1407
10	Imperial Without Estimate Coimbatore Annually thatching the European Infantry Buildings at Coimbatore	August 1882	-	207	207	-	-	-	207

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

Orders by Government.

In the objectionable items Statement for September 1882 Executive Engineer states that the work is completed and that the excess over Estimate will be explained in the Completion Report.

Completion report should be early forwarded.

The Executive Engineer states that the case is under reference and that Mr Trent will be asked to give the necessary information.

For O.E. early dispatch

D. C. Carson

Examiner P. M. Accounts

Aug 11

Aug 11

S. P. Fourth trial
The Examiner P. M. Accounts

Aug 11

Sept 14-11-82

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
Orders of Government.

[illegible]

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

25th January 1882, No. 204 W.

General.
Account.

Read the following paper :—

No. 113. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 19th January 1882, No. 188 W.

I HAVE the honor to submit, for the information and orders of Government, notes of my inspection of the office of the Executive Engineer, Salem Division.

NOTES of Inspection by D. C. GORDON, Esq., Examiner of Public Works Accounts, of the Office of the Executive Engineer, Salem Division, on 16th January 1882.

THE Office was last inspected in June 1881.

2. J. M. Bell, Esq., Executive Engineer, Third Grade, is the officer in charge, and Gnanamuthu Pillay, the Accountant.

3. There are no disbursers except the Executive Engineer, who has three imprest holders for amounts aggregating Rs. 800. The imprest accounts are in order and details of recoupment are properly recorded on them.

4. The divisional cash-book is written up by the Accountant, though the Head Clerk is in charge of the cash-chest. The former enters all payments made by cheque; the latter makes cash disbursements, and keeps a subsidiary cash-book, the entries in which are transcribed by the Accountant into the divisional cash-book. This arrangement merely duplicates work without any compensating check or advantage. The Head Clerk should take the entire duties of cashier and write up the cash-book. At the close of each day he should take the cash-book and vouchers to the Accountant, who after satisfying himself that the entries are correct, should initial the last entry of the day, and thus release the Head Clerk from any further responsibility for past transactions. Cheques should have distinguishing initials for the several treasuries drawn upon, and in all cases should be quoted by the book number as well as by the cheque number and initial. The totals brought forward and carried over are initialled by the Executive Engineer, as directed by Chief Engineer's circular memorandum No. 2847, dated 28th November 1881.

5. Seven treasuries and sub-treasuries are at present drawn upon. All cheques are written by the Executive Engineer himself and the counterfoils are properly filled in.

6. The outstanding balance under Miscellaneous Advances at the end of November amounted to Rs. 2,206-11-3. Of this Rs. 774 was adjusted in December. The following items should have been adjusted before this :—Rs. 108 transferable to the Rajputna State Railway; Rs. 342, law charges in connection with the prosecution of the late Accountant, should be submitted for sanction of Government; Rs. 838, famine dues, should have been charged to Works, and not to Miscellaneous Advances and appropriation of funds obtained.

7. There is no stock in the division and no manufacture. The deposit account is clear, there being no contributions or ordinary deposits. Some contributions have lately been made which will appear in January's accounts.

8. The tools and plant return to end of March 1882 should be carefully made out, all unserviceable articles being disposed of, and surplus articles sent to the Public Works Stores.

9. The register of buildings rented and available for rent is in order and there are no disputed items of rent. The register of buildings in charge of the Executive Engineer is stated to be complete, with the exception of one or two for which dimensions, &c., have yet to be obtained. There are no lands, topes, &c., rented or available for rent.

10. Work is done almost wholly by contract or petty contract. The outstandings due are all on account of current works. In cases in which the same contractor supplies materials and executes works, the contract certificate should embrace both transactions. At present the supply of materials is treated as petty contract work, the same contractor being employed.

11. The practice of sanctioning piecemeal estimates for one work is irregular. Six estimates for repairs and improvements of Allalum channel were prepared on 1st October last. Further, these estimates gave no particulars whatever except that the items were below Rs. 200 each. The description, quantity and rates should have been entered, the cost being entered in one lump sum; This irregularity has already been pointed out to the Superintending Engineer.

12. The register of works is complete, except in cases of works for which revised estimates are required. Rates should be systematically recorded. Columns should also be utilized to correspond with Part II of the work voucher, so as to obviate the necessity of keeping office copies of the latter document.

13. Service books are stated to be complete for all persons for whom they are required to be kept up.

14. The accounts and records are in very good order, and the arrangements for work in the office seem to be satisfactory.

No. 114. ORDER THEREON, 25th January 1882, No. 204 W.

COMMUNICATED to the Superintending Engineer, Fourth Circle, who will direct the attention of the Executive Engineer to the suggestions of the Examiner of Public Works Accounts.

2. The report is on the whole favorable, and the Government are glad to note the improvement in the Salem Division Office.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, Fourth Circle.
,, Examiner of Public Works Accounts.

Exd. S. T. Austin.
Spare Copies

GENERAL
ACCOUNT.

Govt. of (1882) Madras.
PUBLIC WORKS.

To
The SUPERINTENDING ENGINEER,
FOURTH CIRCLE,
Sec. Sec. Sec.

Dated January, 25th.

Encl.

Recd.

Encl.

G.O., 25th January 1882, No. 204 W.

JANUARY
Nos. 113-114.

Salem Divisional Office.—Inspection Notes
of the Examiner of Public Works Accounts
of the —, communicated to the Superintend-
ing Engineer, Fourth Circle, with remarks.

29TH SEPTEMBER 1882, No. 2556 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 227.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works
Accounts, to the Secretary to Government, Public Works Department,
dated Madras, 21st September 1882, No. 101 W.:—

I have the honor to submit, for information and orders of Government, notes by
Mr. Godfrey, Examiner, of his inspection of the Office of the Salem Division.
Paragraph 11.—These outstandings will be inquired into.

ENCLOSURE.

NOTES OF INSPECTION by F. E. GODFREY, Esq., Examiner, of the Office of the Executive Engi-
neer, Salem Division, on the 12th September 1882.

The office was last inspected in January 1882.

2. J. M. Bell, Esq., is the Executive Engineer, and Gnanamuthu Pillai, the Accountant.

3. The Executive Engineer is the sole disburser with four im- holders under him for
amounts aggregating Rs. 475. All the imprest accounts are cor

4. The instructions contained in paragraph 4 of the last report have been com-
plied with. The divisional cash-book is now written up by the Head Clerk and initialled by the
Accountant at the end of the day. The Head Clerk performs the duties of cashier. The Executive
Engineer initials the top and bottom of each page of the cash-book, cheques have distinguishing
initials which appear on the counterfoils and in the cash-book. Cheques should be crossed as
directed by paragraph 1,231 A. of the Code.

5. The pass-book is received from and returned to the Treasury twice a month. Cash-book
balances were compared and found correct.

6. Work is done entirely by contract. The outstandings are few and all on account of
current works. The practice (paragraph 10 of last inspection report) of showing transactions with
the same contractor partly in the contractors' ledger and partly in the petty contract schedule
has been discontinued.

7. The register of works is up to date and well kept. Corrections when made should be
initialled by the Executive Engineer. The outlay on the Pennagoondapuram project (now
nearly completed) is recorded by sub-heads of work under each sub-work, and the work vouchers
are compiled on separate rough slips of paper. The necessary instructions were given to the
Accountant to obviate this by opening a summary in the register for grouping together each
month's transactions by sub-heads of work.

8. Stock, value Rs. 235-12-0, consists of tiles purchased from the School of Arts for the
Salem church. As the tiles were not likely to be required for use in the division they should
not have been brought on to stock, but have been disposed of under the Superintending Engi-
neer's orders. The matter is now under reference to the Superintending Engineer. There is no
sanctioned limit of reserve stock for this division.

9. The outstandings in the miscellaneous advance schedule, referred to in paragraph 6 of
the last inspection report, have all been cleared off.

10. The tools and plant returns are correctly kept and up to date. There are said to be no unserviceable articles, and count is now being made.

11. The return of rentable buildings shows the following items as unadjusted. The rents have, it is understood, been paid, but credit has not been afforded through the exchange accounts :—

Rent of Remount Agent's quarters for August 1881	...	...	RS.
Rent of old Range Office bungalow at Namkal for July and August	...	...	100
1881	...	...	8

12. The service books are said to be complete for all except those who have been re-appointed after the late reductions. The service books of these individuals have been applied for.

13. The office is in good order.

No. 228.

ORDER—dated 29th September 1882, No. 2556 W., Public Works.

Communicated to the Superintending Engineer, Fourth Circle, for the information and guidance of the Executive Engineer, Salem Division.

2. Adverting to paragraph 8 of the report, it was understood that the surplus tiles in question had been returned to the School of Arts, Madras.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, Fourth Circle.
,, Examiner, Public Works Accounts.

GENERAL.
ACCOUNT.

Gobt. of (1882) Madras
PUBLIC WORKS.

Dated September, 29th.

Recd.

Encl.

G.O., 29th Sept. 1882, No. 2556 W.

SEPTEMBER.

Nos. 227-228.

Division Office, Salem.

*Notes of Inspection of the — by the
Examiner of Public Works Accounts, com-
municated to the Superintending Engineer,
Fourth Circle.*

2015/11