

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 :—

- | | | |
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| 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.

B. 53. h. P. 1. B
A. 107. S. 3. 2. B

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 1st

FUND Provincial

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

No. _____

MADRAS,
Dated 2 February 1883.

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

No. 606 way 23/2/83.

[Signature]
By: Examiner of P. W. Accounts,
Madras.

With order
Sd/- in Receipt Rep.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.Irrigation.
Account.

No. 15.

READ—the following letter from G. T. WALCH, Esq., Officiating Superintending Engineer, First Circle, to the Chief Engineer for Irrigation, dated Dowlaishweram, 16th December 1882, No. 2268 G.D.:—

In continuation of my letter, No. 1790, dated 10th October 1881, printed with Proceedings, Madras Government, No. 2757 W., dated 7th November 1881, I have the honor now to make recommendations as to how the outstanding amount against "Stock" in the Eastern * Division, Godavari, shall be dealt with, and as to the future limit of "Reserve Stock" under the various classification.

* Exclusive of the "Workshops" which are always dealt with separately.

2. The details of the stock as it stood at end of November 1882 are given in Statement A, herewith, from which you will see of the total Rs. 48,786-0-3, a sum of Rs. 16,937-8-9 forms the remains of the "Upper Godavari Stock," which had to be taken † over by the Eastern Division. This stock has been, and is still being, reduced by sales by auction and transfers to works, &c., and must be considered quite apart from the reserve stock required by the Eastern Division, with which the remainder of this letter will deal.

3. The sanctioned limit ‡ for the Eastern Division Stock is:—

	RS.
Building material	15,000
Timber ..	10,000
Miscellaneous	5,000
	<u>30,000</u>

And it will be seen that the actual total amount § outstanding at end of November was slightly more than this, though the details in no way agreed with the sanction.

4. The item "Stock Manufacture and Carriage," against which there is a debit of Rs. 19,257-15-4, requires special notice. It represents chiefly the unrecovered cost of tramways, quarry canals, loading places, &c., constructed at various times since the commencement of operations and charged to this head. It is impossible now to trace the details, or to deal with it as laid down in paragraph 1669 of the Code, for some of them are disused, and I would suggest that of the amount, Rs. 18,000 || be sanctioned separately under the head of, say, "Dead Stock," ¶ which shall be credited with such amounts, if any, as may be possible after the necessary credits have been given to current "Manufacture and Carriage," and Land—Kilns, &c., to which latter sub-head in future shall be charged all expenditure on construction or repairs of kilns, tramways, quarry channels, wharves, buildings, &c., connected with the quarries.

Might be divided arbitrarily into—		RS.
Quarry tram roads	...	8,000
Do. channels	...	9,000
Do. buildings	...	1,000
Total	...	<u>18,000</u>

¶ See my letter as Divisional Officer, No. 795, dated 21st February 1878, to Superintending Engineer, and my No. 158, dated 13th February 1878, to Examiner, referred to in your No. 73 G, dated 27th April 1878.

5. If this be done, I consider that a limit exclusive of this amount of Rs. 25,000 will suffice, and I enclose a Statement B showing the details which I would ask sanction for.

ENCLOSURES.

GODAVARI DISTRICT.

STATEMENT A.—Eastern Division. "Stock" as it stood at end of November 1882.

Classification.	Amounts of Stock from Upper Godavari.			Amounts of Stock really belonging to Eastern Division, Godavari.			Total.			Remarks.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
(a) Small stores	2,635	7	4	241	1	0	2,876	8	4	
(b) Building materials ..	77	7	7	9,124	4	6	9,201	12	1	
(c) Timber	1,830	7	9	..	..	..	1,830	7	9	
(d) Metals	8,327	0	1	332	0	8	8,659	0	9	
(e) Fuel	..	..	..	196	0	6	196	0	6	
(f) Painters' stores	57	1	7	..	..	..	57	1	7	
(g) House fittings	6	6	9	..	..	..	6	6	9	
(h) Miscellaneous	4,003	9	8	174	3	0	4,177	12	8	
(i) Manufacture and carriage of stock.	..	..	..	19,257	15	4	19,257	15	4	Includes the cost of all tramways, quarry channels constructed at various times during the last 20 or 30 years ; details of cost cannot now be traced. For details of this, see attached Statement C.
(j) Land—Kilns, &c.	..	..	..	2,522	14	6	2,522	14	6	
Total ..	16,937	8	9	31,848	7	6	48,786	0	3	

Includes the cost of all tramways, quarry channels constructed at various times during the last 20 or 30 years; details of cost cannot now be traced.
For details of this, see attached Statement C.

STATEMENT B.—Eastern Division. "Reserve Stock." Detail List of Requirements by Sub heads (exclusive of "Upper Godavari" Stock).

Classification.	Amount.	Remarks.
"Dead Stock"	RS. 18,000	See paragraph 4 of letter herewith.
(a) Small stores	300	Required now, but it is proposed to soon clear out this sub-head.
(b) Building materials	15,000	This division has to prepare and keep all stone for all three divisions of the Godavari. All lime and surki for two, and it will not, now so many masonry works in all three divisions have to be pressed on with, be safe to have a less limit.
(d) Metals	400	It is proposed to clear out this head soon.
(e) Fuel	500	Required for the numerous steamers, dredgers, engines.
(h) Miscellaneous	800	With such extensive operations as there now are to carry out there must be a considerable amount outstanding each month to this head. If this cannot be approved as a separate sub-head, it should be added to "Building Materials," making that Rs. 18,000.
(i) Manufacture of carriage	3,000	
(j) Land—Kilns, Tramways, &c. ..	5,000	A considerable sum will have to be expended at once on laying new tramways, making loading places, &c., to enable the delta improvement works to be pushed on with quickly.
	25,000	
Total ...	43,000	

GODAVARI EASTERN DIVISION.
STATEMENT C.—Details of Outstanding Charges against "Land and Kilns, &c."

Months.	Lime-kiln at Rajahmundry.	Old Lime-kiln at Dow-laishweram.	New Lime-kiln at Dow-laishweram.	Building Surki-kiln.	Compensation for Kattair Lime Quarry Land.	Compensation for Venagiri Brick-field.	Compensation for Erram-palem Channel and Tram-way.	Repairing Lime-sheds.	Total.
Up to December 1877	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
From January to December 1878	600 0 0	500 0 0	663 5 2	..	27 0 0	..	..	..	1,100 0 0
January 1879	..	4 7 9	102 12 0	..	3 0 0	..	..	..	694 12 11
February "	..	18 9 3	68 7 5	..	..	..	..	..	157 5 9
March "	..	..	71 7 10	71 15 11	..	..	..	..	163 7 9
April "	..	..	36 15 1	..	20 0 0	..	..	..	36 15 1
May "	..	..	..	..	..	..	..	..	4 0 0
June "	..	..	..	..	..	..	..	..	11 0 9
August "	..	..	..	..	..	..	..	..	41 0 3
September "	..	..	..	..	..	..	..	..	4 12 9
October "	..	..	..	..	..	..	..	..	19 5 8
January 1880	..	..	..	..	..	..	..	..	74 1 10
October "	..	..	..	..	..	..	..	..	1 8 0
January 1881	..	..	..	..	..	..	..	..	148 11 4
March 1882	..	..	..	..	..	..	..	..	11 4 0
Total up to 30th November 1882 ..	600 0 0	590 11 9	946 3 6	91 5 7	50 0 0	109 1 10	102 7 4	33 0 6	2,522 14 6

No. 16.

ORDER—dated 3rd February 1883, No. 107 I., Public Works.

The reserve stock in the Godáviri Eastern Division will be limited to Rs. 25,000 as shown below :—

Small stores	...	...	...	...	...	...	...	Rs.
Building materials	...	...	...	...	...	...	...	300
Metals	...	...	...	...	...	...	...	23,000
Fuel	...	...	...	...	...	...	...	400
Miscellaneous	...	...	...	...	...	...	...	500
								800
Total ...								25,000

2. A limit of reserve stock is not necessary under "Manufactures" and "Land, Kilns and Tramways." The expenditure under the former head will be covered by the outturn of stock, and that under the latter head will be charged off, under paragraph 1669 of the Public Works Code, to the outturn of stock at such percentage rate as will clear off the total charge under this head within a reasonable period.

3. The introduction of a new sub-head "Dead Stock" is not admissible, and the Superintending Engineer, First Circle, will arrange to dispose of all surplus stock as soon as possible.

4. The Examiner of Public Works Accounts will, in communication with the Executive Engineer, Godáviri Eastern Division, ascertain the items which do not represent the value of articles of stock actually in hand, and suggest how they should be adjusted in the accounts.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Ag. Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

To the Superintending Engineer, First Circle.
" Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.

Exd. C. Howarth.
Spare Copies

IRRIGATION.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated February, 3rd.

Recd.

Encl.

G.O., 3rd Feb. 1883, No. 107 I.

FEBRUARY.

Nos. 15-16.

Stock.

*Adjustment of the amount outstanding
against — in the Godáviri Eastern Divi-
sion, and regarding the future limit of re-
serve stock.*

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

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CIRCLE 1st

FUND Provincial

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No. _____

MADRAS,
Dated 7 February 1882.

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

No 606 Wd/23/2/83.

[Signature]
Examiner of P. W. Accounts,
Madras.

[Signature]
Sd/- in Receipt Rep.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

November 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>Godavari Eastern Division.</i>								
	<i>Provincial</i>								
	<i>Excess over Estimate</i>								
1.	Manufacture of Stone at Dowlaiswaram	June 1882	10,150	18,395	8,245	"	"	"	3,474
2.	do of Lime at do	do	30,10	45,29	15,19	"	"	"	802
	<i>Vizagapatam Division</i>								
	<i>Provincial</i>								
3.	Constructing New Pottingly Ghāt Road	Sept/82	1,30,400	2,45,288	1,14,888	"	"	"	13,683
	<i>Miscellaneous Irregularities.</i>								
	<i>Works for which Revised Estimates are required</i>								
4.	Constructing New Pottingly Ghāt Road	do	1,30,400	2,45,288	"	"	"	"	13,683
	<i>Godavari Eastern Division</i>								
	<i>Debits Contributions</i>								
5.	Constructing Bank Office Buildings of the Madras Bank at Coconada	do/82	33,163	1,269	"	"	"	"	60
	<i>Completion Reports due for Works of and under Rs 2500 each.</i>								
6.	1. Work	Aug/82	1824	"	"	"	"	"	"

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

Orders by Government.

No. 606 Waf 23/2/83.

1. The Superintending Engineer will take early steps for the removal of the objectionable items which have been standing for long period. Sanction to revised estimates called for by the Executive Engineer from Sub-Divisional Officer is awaited.

2. The attention of the Supl. Engineer, directed to G.O. No. 526 W. dated 16th 1883 and immediate measures will be taken for the early submission of the revised estimates. Sanction to Revised Estimates still awaited.

3. Early steps will be taken for the removal of the objectionable items.

The non receipt of these Completion

the Completion Reports referred

Reports.

Provincial Statement of Objectionable Items in the Accounts requiring the

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

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.	
7	5. Works <i>Godavari Eastern Division Miscellaneous Irregularities.</i> <i>Stock Balance.</i> 8. Reserve Limit 30000 Balance at end of October/82 - 48786 Excess. 18786 <i>Miscellaneous advances outstanding for more than 3 months -</i> 9 Part value of upper Godavari stones sold. Out- standing since March/82. Rs. 20. <i>Deposits outstanding for more than 3 months - Ordinary.</i> 10. Sixteen items deposited	Oct/82	2830						

from

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

Orders by Government.

Reports from the Executive Engineer is again brought to notice of Government.

be forwarded to the Examiner P.W.D. without further delay.

Orders of Government awaited on Superintending Engineer's letter No. 2268 G.D. dated 16 December 1882 to the address of the Chief Engineer, C.W. Department.

Attention is called to G.O. No. 109 of 27 Feb/83 which disposes of the letter referred to.

Result of the execution of decree against the purchaser awaited. Executive Engineer says he is awaiting recovery of the amount from Court.

Executive Engineer says he has sent orders to

5. The Superintending Engineer will take early steps for the removal of

his

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.		
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.
	from June 1877 to November 1881. \$61,535							
	Stock purchases and sales outstanding for more than 3 months							
11.	Value of Iron sold to Sasey Ewariak in January 1882 Oct/92 \$100-							

of Executive Engineers for the Month of
orders of Government.

November 1882

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
his Sub. Divisional officers to refund these amounts at once but as the same remark appeared in the Divisional Objectionable Items' Statement for September also the delay in adjusting these items is brought to the notice of Government. Result of the application for execution of decree against the purchaser is awaited. Executive Engineer says he is awaiting recovery of the money from court. No 11	removal of these objectionable items Sub Suply. Engineer Sd/- [Signature] [Signature] Secy W ✓ [Signature] P. W. Secy Sept 23/2/83-

Examiner of P. W. Accounts,

Madras