

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 Engineer 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 uninclosed 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.
2. Submitted to Superintending Engineer.
3. Not yet submitted. |
| B. Abstract detail estimate by sub-heads, and so on. | |
| | |

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.

Co. 2818. h. 26.10.12

" 3417. h. 22.12.12

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

FUND

Consulting Architect
Provincial and Excluded Local.

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

No.

MADRAS,
Dated *3 February* 1883.

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

No. 609 Waf 23 Feby 1883.

By Hamilton

Examiner of P. W. Accounts,
Madras.

With order

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 Ex- penditure 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>Miscellaneous Irregularities</u>									
1	1 Works for which Revised Estimates are required								
1	Putting up an Electric clock on Mount Road		847	55	.	.	.	.	47
2	2 <u>Excess over sanctioned limit of Stock</u> <u>Stock</u>					Balance 30th Nov/82 18216	Sanctioned Limit 15000	Excess 3216	
<u>Excluded Local</u>									
<u>Miscellaneous Irregularities</u>									
3	Works for which Revised Estimates are required								
3	Repairs to Presidency College Madras		2683	6411	.	2656	1384	.	100

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

Orders by Government.

Sanction to the Revised Estimate ordered to be submitted in G.O. No. 1166 dated 11 January 1883 is awaited.

This excess is again brought to notice of Govern- ment. The balance has been reduced to Rs 15750 in December 1882.

Sanction to Revised Estimate awaited. This irregularity has been brought to notice since September last.

No. 609 Waj 23/2/83.
The Revised Estimate was sanc-
tioned in G.O. No. 306 W dated 29 January 1883.

The alteration of the Consulting Architect is directed to G.O. No. 281 W dated 28 Oct. 1882. The balance of stock should be reduced to the sanctioned limit as far as practicable.

The Consulting Architect to Govt. will submit without further delay the Revised Estimate referred to and will explain the cause of the delay in its submission.

2
Commr. Cong. Architect Govt. Madras
Thrs the Exec. Engrs.

R. G. Hamilton
Ag. Examiner of P. W. Accounts,
Madras.

Sept 23/2/83.

GENERAL.
ACCOUNT.

Govt. of 1882 Madras.
PUBLIC WORKS.

Dated October, 26th.

Recd.

Encl.

G.O., 26th Oct. 1882, No. 2818 W.

OCTOBER.
Nos. 183-184.

Office of the Consulting Archi-
tect to Government.

Inspection Notes of the — by the Deputy
Examiner, Public Works Accounts, commu-
nicated to the Consulting Architect for
guidance.

3. The amount of reserve stock should be reduced as soon as possible to the limit sanctioned in G.O., No. 2308 W., dated 7th September 1882.

4. Explanation should be submitted on the subject of paragraph 12 of the report.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Offg. Secy. to Govt., P.W.D.

To the Consulting Architect to Government.
„ Examiner, Public Works Accounts.

Exd. S. T. Austin.
Spare Copies

3. Mr. Lennon still holds an imprest of Rs. 10, and is the sole disbursing officer other than the Consulting Architect. He is in sub-charge of the Post and Telegraph offices. The imprest accounts are in order and properly disposed of in the cash-book.

4. The average cash in hand amounts to about Rs. 20, which is kept by the Accountant who has charge of the cash-chest, and keeps the cash-book. It and the cash abstract book were carefully examined and appear to be in order generally.

5. The register of works is very neat, and well kept, but with reference to paragraph 11 of the last Inspection Report respecting this office, the Consulting Architect now finds it impracticable to thoroughly verify materials at site of works, and the question seems to need final decision as to what is to be done in order to set matters in this respect on a proper footing, in accordance with the Examiner's remarks, *vide* G.O., No. 1110 W. of 3rd May 1882, paragraph 11.

The total amount at debit of materials at site of works on 31st August last was Rs. 47,455 in respect of works costing over Rs. 2,500 each.

6. *Constructing Telegraph Office at Madras.*—The net decrease in the month of April last, of materials at site, which is shown by the work abstract to have been Rs. 1,936-5-1, appears in the register of works as Rs. 1,686-12-4, the value of materials at site at end of August in the work abstract consequently differing from that in the register of works by Rs. 249-8-9. The Consulting Architect promised to investigate the matter. A revised estimate for the above work has gone up to Government.

7. *Picture Gallery at School of Arts.*—Some of the sub-heads show the outlay to be in excess of sanction, and although the total sanction is not yet exceeded, it probably will be shortly, as the materials at site (which it is understood will all be used on the work) aggregate Rs. 1,542 in value.

8. *Post Office at Madras.*—A revised estimate has gone up. The materials at site of this work amount to Rs. 11,549, and are said to be not altogether separate from those of the Telegraph Office.

9. *Erecting Monegar Choultry Medical School.*—The outlay on this work has exceeded the sanctioned estimate, thus:—

Estimate ...	...	...	...	...	...	...	...	...	...	Rs.
Outlay ...	...	...	...	...	...	...	...	...	...	16,080
										16,699
									Excess ...	619

to which has to be added materials at site (since put into the work) amounting to Rs. 1,838.

10. With reference to paragraph 10 of the last report on this office (see G.O., No. 1110 W. of 3rd May last) the new account of Manufactures is promised from November 1882. There was at the end of August a fictitious credit balance at *Manufactures* of Rs. 1,393-6-1, caused by charging the outturn off at too high a rate to works. This should be adjusted by crediting such works (by debit to *Manufactures*) proportionately to the amount previously over-debited to each; and with a view to future accuracy the rate of outturn should be re-arranged.

11. The sanctioned limit of stock (*vide* G.O. No. 2308 W. of 7th September 1882) in this division, Rs. 15,000, is exceeded, the balance at end of August being Rs. 18,079.

12. Two men who assist the Accountant, one at Rs. 25 and the other at Rs. 20, per month, are charged to the estimate for Post and Telegraph offices, in equal proportion. They do general work in accounts, and are not merely employed for the above works. They should therefore be brought on the staff of the office in regular course.

13. In the contractors' accounts two little items of twelve rupees each, due to contractors since March last, were noticed. Steps are being or will be taken to settle these.

14. Everything that has not been noticed here is in good order, and all the suggestions in last report, except such as are noticed here, have been attended to.

No. 134.

ORDER—dated 26th October 1882, No. 2818 W., Public Works.

Communicated to the Consulting Architect to Government for information and guidance.

2. Special attention is directed to the remarks in paragraph 10 of the Deputy Examiner's report, and arrangements should be made to adjust the rates so as to prevent a recurrence of fictitious balances in the manufacturing account.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 183.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 17th October 1882, No. 125 W.:—

I have the honor to submit, for information and orders of Government, notes by the Deputy Examiner of his inspection of the office of the Consulting Architect.

2. In regard to the verification of materials at site of works, there is little doubt that owing to the very confined space at the Post and Telegraph Offices it is extremely difficult to take stock of stuff brought to site. It is therefore the more necessary that the rates of work executed be carefully scrutinised, so that there may be a tolerable certainty that materials have been charged to the executed sub-heads. In paragraph 11 of last report it was pointed out that executed sub-heads had not borne the cost of materials put in, and that consequently the value under "materials at site" was not represented by stuff on the ground. While the rigid scrutiny of rates compared with executed work would tend to check in a measure the issue of materials, it would not check the transfer adjustment of the value from the suspense to the final sub-head, and the consequence might be that, by the omission of such adjustment, the work when finished would still show an item under materials at site, the equivalent of which had been already included in rates of work done, or in short, a double debit. The subordinate in charge of the work should therefore submit a statement of materials and value transferred monthly from materials at site to the final sub-head, and progress and rates should be carefully watched.

3. There has been extraordinary delay in opening the new accounts for manufacture. It should have been done six months ago. The rating of outturn is evidently too high. In April 1882 the balance at *debit* of manufacture was Rs. 5,000; at end of August there was a *credit* balance of Rs. 1,400. To adjust this fictitious credit month after month is troublesome, and the Consulting Architect should be required to revise rates at once. In September 1881 (see paragraph 3 of my letter No. 164 W. of 16th November 1881, G.O. No. 2926 W. of 23rd November 1881,) there was a fictitious profit of Rs. 11,000 in the manufacture account, and there will be a repetition of this soon, if rates continue as at present.

4. The amount of reserve stock was determined only a month ago, and its having been exceeded requires explanation.

5. The irregularity noticed in paragraph 12 of the report requires the notice of Government.

ENCLOSURE.

NOTES of Inspection by H. RAINIER, Esq., Deputy Examiner, of the Office of the Consulting Architect, on the 11th October 1882.

The last inspection was on the 21st April 1882.

2. R. F. Chisholm, Esq., is the Consulting Architect. Mr. A. Stephens (who on the 8th instant succeeded Authimula Mudaliar) is the Accountant.