No 241. M D

1/1 324 M D/87

P.W.C. No 4998

P. W. D. Form.
No. M 112.

CENTRAL OFFICE OF ACCOUNTS.

Off

Circle VI

Fund Imperial and Provincial and Local

[illegible]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of April 1887.

No. ——

Madras,

Dated 30th June 1887.

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

No 2071 W of 3d August 18[illegible]

~~Examiner of P. W. Accounts, Mad~~

Reference to Madras P. W. D. Code.

Paras.

337 W – 14. 4. 87
307 W – 7. 2. 87
226 W – 7. 12. 86
859 C – 18. 5. 86
8 W – 4. 1. 86
993 ~~W~~ C – 30. 11. 85
38 W – 20. 10. 85
50 W – 28. 9. 85
28 W – 7. 12. 80
3 W – 18. 1. 82
05 W – 2. 4. 83
41 W – 20. 12. 84
182 W – 4. 9. 84
523 W – 18. 6. 84
259 W – 23. 5. 84
1500 W – 1. 7. 85
1783 W – 30. 7. 85
482 W – 4. 9. 84
609 W – 1. 3. 87
2730 W – 14. 11. 85
2084 C – 22. 6. 85
2134 W – 29. 8. 84
1414 C – 15. 8. 84
818 D – 30. 4. 84
782 D – 29. 4. 84
411 D – 3. 8. 84
711-12 W – 27. 12. 83
3276 W – 16. 11. 83
1293 W – 12. 5. 87

[P. W. D. Form No. M 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of executive engineers for the month of *April* 1887 requiring the orders of Government.

[1024 MD/87]

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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the year.	Excess over Appropriation.			
	Tinnevelly Imperial Military Miscellaneous Irregularities House rent in lieu of quarters paid in excess of sanctioned scale.										No. 2071 W a/ 3d August 1887
1	Quarters for Sergeant Instructor attached to South Indian Railway Volunteer Corps at Tuticorin – House rent of - - - -	April 1887	Rs.	20	-					The Superintending Engineer states that the Estimate has been returned to the Executive Engineer for want of information, as to the necessity for the rate allowed therein. The rent of building Rs: 20/- per mensem is in excess of authorised scale in Code appendix C, page 23. Brought to notice with reference to Code para 1136, in accordance with which sanction of Government should have been obtained to the hiring of the quarters.	The reply to the reference made to the Govt of India on the subject must be awaited.

Provincial statement of objectionable items in the accounts of
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.	
	Negapatam. Provincial Want of Estimate								
2	District Munsiff's Court at Tiruvalur, Negapatam Taluq, Constructing . . .	March 1887	"	1073	1073	-			
	Tanjore Miscellaneous Irregularities Stock.								
	Stock balance	January 1887	Rs.	713					

1/1324 M.D/87

No. 241. M.D.

Supg. Engineer's Office, 6th Circle.
Kodaikanal. 8th June 1887.

D/10.

From

Lt. Col. J. Pennycuick R.E.
Supg. Engineer, 6th circle.

To,

The Chief Engineer
P. W. D.

Sir,

encl: 1.

1. Statement.

With reference to G.O. No. 337 W of 7th February 1887, and other correspondence on the same subject, I have the honor to submit the following remarks regarding the discrepancies in accounts of the materials for the Gudalore Peermade Road.

2. The Examiner in his Office note recorded with the above G.O. appears to have mixed up two different matters; it is not correct to say that "discrepancies .... have been running on since May 1884". There have been two distinct sets of

of discrepancies, which must be separately considered.

3. The first set was in the accounts of materials at site when the work was transferred from this Department to the Local Fund Board in 1884. These discrepancies occurred entirely before May 1884; the matter was finally disposed of by G.O. No 2182 W of 4th September 1884 and has nothing whatever to do with the subject of the present reference.

4. The second set, which is the one now to be considered is in the value of materials at site when the work was retransferred to this Department in April 1886, and in the nature of things could not become known until the transfer took place.

5. I have no hesitation in saying that neither this office or that of the Executive Engineer should

ever

ever have been troubled with a reference on this subject at all. Neither office had any interest in the matter or any control over it, and if explanation was wanted for the purposes of the Account Department, it should have been obtained by the latter from the Local Fund Board, who alone were in a position to give it.

6. This department was only concerned with three points:—

1st. The work remaining to be done to complete the road, which had to be, and has been, estimated in detail.

2nd. The actual quantity and value of materials at site, which had to be, and have been, ascertained in detail.

3rd. The total sum expended by the Local Fund Board.

7. These three sums together made up the total of the revised estimate

sanctioned in G.O. No 3226 W of 7th December 1886, and all discrepancies between the actual and nominal value of work done and materials collected are included in the last named sum, the details of which are a matter for discussion between the Account Department and the Local Fund Board.

8. There is no reason why the Superintending or Executive Engineer should have been dragged into the discussion at all, but unfortunately this has been allowed with the result that after a correspondence which has reached quite appalling dimensions, no satisfactory explanation can be obtained.

9. The actual details of the discrepancies are shown in the enclosed statement, and in his last letter to this office on the subject, the President, Local Fund Board,

expresses his opinion that any additional explanation is not likely to be forthcoming and askes that Government may be requested to allow the discrepancy to be written off to "Profit and Loss."

10. In this opinion I fully concur except that I presume the discrepancy should be charged against the work & not to "Profit and Loss" - This has in fact already been done, as the "Outlay by Local Fund Department" which forms the first of the three items making up the total of Rs 90.507 sanctioned by G.O. No 3226W of 7th December 1886, presumably includes the difference between the actual and nominal value of the materials - If it does not, the sum of Rs 1073 must be added to the sanctioned estimate, making the total Rs 91.580 -

11. It will be seen from the

statement enclosed that the principal deficiency is in stone, and I have in my own mind little doubt that stone to the value charged was actually supplied and was afterwards used by the Contractors on other works, and charged over again.

12 This report is unsatisfactory, I admit, but the whole history of the work has been unsatisfactory. The correspondence terminating with G.O. No 2182 W of 4th September 1884, shows that it was grieviously neglected when under the charge of this Department formerly, and I can testify from personal knowledge that it has been still worse neglected since its transfer to the Local Fund Department in 1884. The expenditure in 1885-86 was only Rs 2,232 out of an allotment (original) of Rs 26,293.

13. Arrangements have now been made which will it is hoped ensure the proper execution of this work and others in the same neighbourhood; but the difficulties of supervision are considerable. It is in an out of the way part of the District, defested by ravines and by no means popular even with European subordinates (though why the latter should dislike it is not easy to say) and the first idea of every subordinate sent there is to do all in his power to get away again. And I am bound to add that the Executive Engineers concerned have not (though it is hoped they will in future) recognized the importance of their personal presence and supervision.

14. The subject of this letter as illustrates two points of some importance, with regard to which I wish to add a few remarks.

The

15. The first is the prevailing practice of "collecting materials" especially for large works, far in advance of the means, and in many cases of the intention, of utilising them. The temptation to adopt this practice is often very great, as native subordinates, and still more native contractors, invariably try to postpone as long as possible the most difficult part of every work, which in the case of bridges and irrigation works is generally the foundations, and try to make a show of expenditure by the more easy process of collecting materials.

The practice is one that I have always tried to discourage as much as possible and generally refuse to accept "collection of materials" as progress, but it is still too common and I should be glad to see some restriction placed on it by your authority or that of Government.

I think this is a point for S.Es to notice - not the C.E. or Govt.

16. The other point to which I wish to draw attention is the labour thrown upon officers of the Executive Branch by the Examiner, P.W. Accounts transferring to them work which he ought to do himself. In this case the file of this office alone contains twenty three separate documents not one line of any one of which concerns, in the remotest degree, this office or any office subordinate to it. It is all a pure matter of account between the Examiner and the Local Fund Engineer.

If the matter had been clearly explained at first, as it is now, the references might have been stopped.

17. The legitimate or I should rather say the normal, demands of the Account Department occupy a good deal of the time of the Executive Engineer's office, one clerk in each office being occupied almost entirely in helping the

Accountant, that is in doing work which does not properly belong to the Executive Engineer and ought not to be done in his office at all, and if to this is added the conduct of a large portion of the Examiner's correspondence with other departments the efficiency of the office for its legitimate duties must be greatly reduced.

18. Government have recently called attention to the delay which takes place in the submission of periodical returns, and reports, but I submit that neither Executive nor Superintending Engineers can justly be blamed for shortcomings in this respect if their time and that of their establishments is taken up in doing work which does not properly belong to them.

Reports by the Ex & Est. are under consideration with a view to simplify accounts

I.

I have the honor to be
Sir
your most obedient servant.
Lt Col RE
Supg Engineer, Circle,

B. No 1037 W d/ 14.4.87
" 337 W " 7.2.87
G.O. 3226 W " 7.12.86
No 1859 C " 18.5.86
G.O. 3 W " 4.1.86
No 1993 C " 30.11.85
B. No 2438 W " 20.10.85
G.O. 2750 W " 28.9.85
" 2828 W " 7.12.80
" 153 W " 18.1.82
" 1005 W " 2.4.83
" 3141 W " 20.12.84
" 2182 W " 4.9.84
" 1523 W " 18.6.84
" 1289 W " 23.5.84
" 1533 W " 1.7.85
B. No 1783 W " 30.7.85
G.O. 2182 W " 4.9.84
"

P.W.C. No. 4454

(4)

From,

The Supg. Engineer
6 Circle

To,

The Chief Engineer
P.W.D.

No. 241. M.D.

Dated 8th June 1887
Rd 13.6.87
Enclos. 1.

No 1725 W d/28th June/87

Reports regarding the discrepancies in accounts of the materials for the Gudalur Peermade Ghât Road.

C. 16.6.87 R. 27.6.87

B/c

PUBLIC WORKS DEPARTMENT.

No. 1725 W

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 28th June/87

READ the following

Letter from S.E. VI Circle (H.E. No 241 M.D. d/ June 8, 1887)

The difference in value between the materials at site as handed over by the Local Fund Board and as received by the P.W. Dept., viz. Rs 1073, will be charged against the works.

Ds 24/6

Supg Engr VI Circle
Exd. to Collects

22/6/87

27.6.87

No. 1725 w a/ 28th June/87

13 may

O.L.S. 126.VI

Ans. 22.6.87

M. 24.6.87

Put

27.6.87

Provincial statement of objectionable items in the accounts of Executive Engineers for the month of April 1887 requiring the orders of Government.

Item No.	Particulars of each item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Madura ~~Negapatam~~ Provincial Miscellaneous Irregularities (Contd)										
✓ 4	Deficiency in Material at site of the work "Completing the road from Cumbum to the foot of the Gudalore-Permade Ghat," to the extent of Rs: 1072-6-8 when taken over by the Executive Engineer Madura Division on transfer of the work from the Local Fund Department.	-	-	Rs:	Amount of Irregularity 1072-6-8	-	-	-	-	Brought to notice again pending orders on the case now under Consideration of Govt.	The deficiency in the value of materials at site was ordered to be charged against the work vide G.O. No 1725 W d/ 28th June /87
	Negapatam. Incorporated Local Want of Completion Reports.										
✓ 5	Road No 63 from No 26 near Tiruturaipundy or from Pamony to Kallinoodoo 11 3/4 Miles - Repairing	March 1887	950	1217	267	-	-	-	-	The early submission of a Completion Report with necessary explanation for the excess outlay, is awaited from the Executive Engineer, with reference to G. O. No 1637 W dated 17 June /87 on the Objectionable Items Statement for March 1887.	The submission of a completion report explaining the cause of excess should be expedited.

2.5.87

W 1/8

D 4/8/87

Hunter

Examiner of P. W. Accounts,
Madras.

To The Supg. Engr. VI Circle
thro' the Exsr. P.W. Accts.

[P. W. D. Form No. M 112—Inner Sheet.]

executive engineers for the month of April 1887

orders of Government.

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
The Executive Engineer states that an Estimate for Rupees 23190 was submitted to the Superintending Engineer on the 10th June /86. The outlay reported, was incurred on account of Compensation for Land.	Estimate is awaited Estimate is awaited
The want of a ~~Revised~~ Reserve limit of Stock to this Division is again brought to the notice of Government, with reference to G. O. No. 1637 W dated 17th June 1887 on the Objectionable Items Statement for March 1887, pending report of the Superintending Engineer whether it is necessary to fix a reserve limit for the Division.	The report called for in G. O. No 1637 W d/ 17th June 1887 is awaited The report called for in G. O. No. 1637 W d/ 17th June 1887 is awaited.

1,000—21-3-87.

1/1 324 W.D./87

SUPERINTENDING ENGINEER 26 MAR 87 6th CIRCLE

Enclosure in letter
No. 240 W.D. / 8-6-87

(3)/347 W.D.
1/5

Statement of Materials at Site of Gudalur Sermade Ghaut Road handed over by the Local Fund Department
On 1st April 1886 as Compared with what ought to be as per accounts ~~ordered~~ rendered by the
Local Fund Department

Description of Materials		As per Divisional Account			As actually taken over by Mr Taylor			Difference			Remarks
		Quantity	Rate	Amount	Quantity	Rate	Amount	Quantity	Rate	Amount	
Rough Stone undressed	cft	14787 7/16	Per 100 cft 7 1 0	1043 8 5	1025	7 1 0	72 10 9	13762 7/16	7 1 0	970 13 8	
Roughly dressed cutstone	cft.	3465 3/16	100 cft 32 4 8	1124 0 4	4126	32 4 8	1332 5 8	892 13/16	0 12 11	7 3 1	
Rough Stone Carted and delivered at site	cft.	963 1/4	100 cft 10 4 0	98 2 1							
New cut stone dressed	cft.	322	1 cft 0 4 9	96 9 7							
Old roughly cutstone dressed and fitted dry	cft.	268 3/8	1 cft 0 1 3	20 12 9							
Rough Stones	cft.	45888 15/16	100 cft. 9 14 0	4524 7 9	45492	9 14 0	4492 5 4	396 15/16	9 14 0	32 2 5	
Soorki Bricks	No	19380	1000. 2 0 0	38 12 2	19380	2 0 0	38 12 2	"	" " "	" " "	
Bandy load of Firewood	No	45½	Bandyload 1 0 0	45 8 0	"	" " "	" " "	45½	1 0 0	45 8 0	Acknowledged by the Local Fund Engineer as missing.—
Lime Parahs	Parah	471	Parah 0 5 0	147 3 0	"	" " "	" " "	471	0 5 0	147 3 0	
Bricks in kiln (8½"×4½"×2¼")	Do	27700	1000. 4 8 0	124 10 4	27700	4 8 0	124 10 4	"	" " "	" "	
Brick	No	65027	1000. 4 4 0	276 5 10	65027	4 4 0	276 5 10	"	" " "	" "	
Bricks pinburnt	No	14000	1000. 0 12 0	10 8 0	"	" " "	" " "	14000	0 12 0	10 8 0	
Kunkur Stone heaped	cft.	2453 5/8	100 cft 1 0 0	24 8 7	1832	1 0 0	18 5 1	621 5/8	1 0 0	6 3 6	
Bricks not properly burnt and unfit for Brickwork	Do	20000	1000. 1 1 0	21 1 0	20000	1 1 0	21 1 0	"	" " "	" "	
Sand	cft.	400	1 cft 0 0 2½	5 4 0	400	0 0 2½	5 4 0	"	" " "	" "	
Bandy loads of bamboos & Junglewood posts		"	" " "	" " "	6	" " "	" " "	"	" " "	" "	
Total Rupees				7601 5 10			6381 12 2			1219 9 8	

Deduct Value of Materials recovered from Contractor and adjusted Since } — 147-3-0

Net difference to be accounted for — Rs 1072-6-8 —

(Signed) J. Grimes
Executive Engineer
19/10/86.

True copy. J Grimes,

24/3/87 Executive Engineer

J.G.R.

[P. W. D. Form No. M 112—Inner Sheet.]

executive engineers for the month of April 1887
orders of Government.

1,000—21-3-87.

REFERENCE TO MADRAS P. W. D. CODE.

PARAS.

B. No 1293 W d/ 12-5-87

O.W.C. No 4351

P. W. D. FORM,
No. M 112.

CENTRAL OFFICE OF ACCOUNTS.

orig

(2)

CIRCLE Sixth

FUND Provincial and Local

Rg 9-6-87 in dupl:

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of March 1887.

No. ——

MADRAS,
Dated 8th June 1887.

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

No 1637 W d/ 17th June /87

~~Examiner of P. W. Accounts,~~
~~Madras.~~

B.W.

AS. 103.89
11 th 6 87

C. 13-6-87. R. 16-6-87.

22/6

With orders

Provincial Statement of Objectionable Items in the Accounts of executive engineers for the month of *March* 1887 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Negapatam. Provincial Want of Estimate										No 1637 W a/ 17th June/8
1	District Munsiff's Court at Tiruvalur, Negapatam Taluq, Constructing a	March 1887	-	1073	1073					The Executive Engineer states that an Estimate for Rs: 23190 was submitted to the Superintending Engineer on 10th June 1886 - The charge of the month was on account of Compensation for land	The submission of the Estimate to Govt should be expedited
	Madura Excess over Appropriation										
2	Tools and Plant.		-	-		181	774	593	360	The excess over appropriation will be passed if approved of.	The circumstances in which expenditure was incurred in excess of appropriation should be explained
	Miscellaneous Irregularities Difference in Material at site.										
3	Completing the Road from Cumbum to the foot of the Gudalur Peermede Ghaut. Rs: 1072-6-8.			-	-			-		Reported again with reference to G. O. No 1293 W dated 12th May 1887.	~~Early steps should be taken to have the matter definitely settled~~ The matter is now under the consideration of Govt. 17.6.87

1,000—21-3-87.

Provincial statement of objectionable items in the accounts of executive engineers for the month of March 1887 requiring the 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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Tanjore Provincial Miscellaneous Irregularities Stock										
4	Stock balance	January 1887	-	Rs: 713						The want of a Reserve limit of Stock for this Division is ~~being~~ brought to the notice of Government	The S E will report if it is necessary to fix a reserve limit for this Division
	Trichinopoly Advances due from Piece Workers.										
5	Cuppusawmy Naidu Rs: 1500/	-	-	-						Reported again with reference to G. O. No. 1293 W dated 12th May/87	This item should be adjusted without further delay This item should be adju without further delay
	Negapatam. Incorporated Local. Excess over Estimate										
6	Road No. 63 from No. 26 near Tiruturaipundy or from Pannony to Kallinoodoo 11¾ Miles Repairing	March 1887	950	1217	267	-	-	-	276	The excess should be explained in the Completion Report for the work which is due.	The excess should be explain in the Completion report The excess should be explaine in the completion report

W. Hunter Major R.E.
Examiner. P. W. Accounts
Madras.

E.P. 8/6

8/6

MCN 13.6.87

W 11/6

Jou 14/6/87

17

The Supdg. Engr. will com
thro' the Examiner of P. W. A

The Supdg. Engr.
thro' the Examiner of P. W.

Provincial statement of objectionable items in the accounts of Executive Engineers for the month of requiring the 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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			

~~Examiner of P. W. Accounts,~~
~~Madras.~~

RC 11-4-85/

PWC No 3242

(1)

onf

P. W. D. Form.
No. M 112.

REFERENCE TO MADRAS P. W. D. CODE.
PARAS.

B. No 1037 W. d. 14. 4. 87
" 609 W. " 1—3. 87
" 337 W. " 7. 2. 87
" 2736 W. " 16. 11. 85
No 1084 C. " 22. 6. 85
G. 6. 2134 W " 29. 8. 84
No 1414 C. " 15. 8. 84
No 818 D. " 30. 4. 84
" 782 D. " 23. 4. 84
" 411 D. " 3—3. 84
B. No 3711/3712 W. " 27. 12. 83
G. 6. 3276 W. " 16. 11. 83

CENTRAL OFFICE OF ACCOUNTS.

Circle VI

Fund Provincial

R 28.4.87 [illegible]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of February 1887.

No. ______

Madras,
Dated ~~27~~ 28 April 1887.

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

B. No 1293 Wd/12 May 1887

Hunter
Major R.E.
Examiner of P. W. Accounts,
Madras.

B W/12/5

29/5
M 6.5.87

11/5

4.5.87. R. 9.5.87.

11/5

R 11-4-891

With orders

Dw
H

[P. W. D. Form No. M 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of executive engineers for the month of February 1887 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Without Estimate Trichinopoly Division.										
1	New supplies Tools and Plant	Feby 1887	..	226	..	..	..	..	226	Want of Sanction to an Estimate is brought to notice.	B No. 1293 W d/12 May 1887 An estimate for this item should be sanctioned without delay An estimate for this item should be sanctioned without delay
	Miscellaneous Irregularities Purchase of Articles of European manufacture in the Local Market. Tinnevelly Division										
2.	3. Barrels Coal Tar at Rs 26-6-0 per barrel	Feby 1887		79-2-0	..		..		.	This purchase without the Sanction of Government is brought to notice. under Code para 1680.	Early steps should be taken for the removal of objection to this item Early steps should be taken for the removal of objection to this item

1,000—21-3-87.

Provincial statement of objectionable items in the accounts of executive engineers for the month of February 1887 requiring the 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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Miscellaneous Irregularities Advances to Contractors Trichinopoly Division										
3.	Cooppoosawmy Naidu on account of Brick making for Constructing District Jail at Trichinopoly Rs 1500/									This advance was sanctioned in G.O. No 2730 W dated 14th November/85. In applying for sanction the superintending Engineer reported that the Divisional officer promised to recover it by the end of the official year 1885-86. The superintending Engineer has called on the Executive Engineer to expedite the report called for by him in connection with the settlement of the Contractor's accounts There are sums due to the Contractor which amount in the aggregate to Rs 1500.	This item should be adjusted without dela

1,000—21-3-87.

Provincial statement of objectionable items in the accounts of Executive Engineers for the month of *February* 188*7* requiring the orders of Government.

Item No.	Particulars of each item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Miscellaneous Irregularities (contd) Difference in Materials at site.										
	Madura Division										
✓ 4	Completing the Road from Cumbum to the foot of the Gudalur-Peermade Ghaut Rs. 1072-6-8.									Reported again with reference to G.O. No. 337 W dated 7th February 1887. The early adjustment of this difference awaited.	Attention is drawn to G.O No. 337 W d/ 7th Febry 1887 in view to early steps being taken to have the matter definitely settled 11.5.87 6/5/87 3/5 12/5

Attention is drawn to G.O. No. 337 W dated 7th February 1887 in view to early steps being taken to have the matter definitely settled.

C. Hunter Major R.E.
Examiner of P. W. Accounts,
Madras.

To the Supdg. Engr. VI Cle thro the Exr of P.W. Acts.

E.F. 28
27/4

P.W.C. No. 2576

REFERENCE TO MADRAS P. W. D. CODE.

PARAS.

609 W 1-3-87
337 W 7-2-87

P. W. D. FORM.
No. M 112.

orgl

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE VI

FUND Provincial

1G 30.3.87 in duple

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of January 1887.

No.

MADRAS,
Dated 29th March 1887.

B. No. 1037 Wd/14th April 1887

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

Examiner of P. W. Accounts,
Madras.

Major R.E.

O.L.S. 28/iv

O 6/4/87
R 11-4-87

M 7.4.87

16/4

With orders

[P. W. D. Form No. M 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of executive engineers for the month of January 1887 requiring the 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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the year.	Excess over Appropriation.			
	Tanjore Division										B. No. 1037/W of 14th April 1887
	Miscellaneous Irregularities										
	Miscellaneous Advances										
1	Advance to stone Cutters	September 1886		Rs 45						The Executive Engineer states that necessary steps are being taken for the recovery of this outstanding. The delay in adjustment is again brought to notice.	Early steps should be take for the adjustment of this item.
	Stock										
2	Stock balance.	January 1887		1946						This is the balance of Stock taken over from the late Cauvery and Vennar Division. The Executive Engineer states that sanction of Government to a Reserve limit will be applied for.	Noted

1,000—21-3-87.

[P. W. D. Form No. M 112—Inner Sheet.]

Provincial statement of objectionable items in the accounts of executive engineers for the month of January 1887 requiring the 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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Madura Division Miscellaneous Irregularitie Difference in Materials at site.										
3	Completing the Road from Cumbum to the foot of the Eudalur-Parmid Ghaut	Rupees 1072-6-8.								Reported with reference to orders contained in G. O. No. 337 W dated 7th February 1887 and also in G. O. No. 609 W dated 1st March 1887 on the Provincial Objectionable Items Statement for December 1886.	Attention is directed to G. O. No. 337 W. d/ 7-2-87 the orders contained in which should receive early attention.

Major. R.E
Examiner. P. W. Accounts
Madras

28/3.

E.F. 29/3.

6.4.87

7/4/87

14/4

1,000—21-3-87.

The Supdt. Engr. VI circle
thro' the Exr. P.W. Accts.

Provincial statement of objectionable items in the accounts of Executive Engineers for the month of requiring the 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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			

Examiner of P. W. Accounts,
Madras.

Seen as altered

B

10

B.R. 337A of 7-2-87

Propose to omit para
2 of this draft order,
a separate report having
been received

G
4-2-87

Omit para 2.
WCS
5.2.87

Jos.
4/2/87

JA

W.
12/

DW

the report called for. The Superintending Engineer will attend to this matter without delay.

26.1.87

3/2/87.

F.B.
XXVI.1.87.

Superintending Engineer
VI Circle
Examiner P.W. Accounts

7/2/87

This should now be done.

~~2. The question of an extension of the date by which the Divisional accounts should be submitted to the Examiner should form the subject of a separate communication.~~

~~3.~~ 2 In para 3 of G.O. No. 3065.W. dated 19th Novr./86, the Supg. Engineer was asked to report on the subject of the amount of rent charged for rooms occupied by barristers and others in Tirumal Naik's Palace. The brief remarks made by the Executive Engineer in para 2 of his letter cannot be accepted as

the

No. 337 W.

PUBLIC WORKS DEPARTMENT.

B/

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 7th Feby. /87

READ the following

From the Supg. Engineer VI Circle H. E. No. 543 M.D d/ 12th Jany. 1887

Office note from the Examiner P.W. Accts " " 708 d/ 25th Jany 1887

Para. 2 of the Examiner's note will be communicated to the Supg. Engineer, VI Circle, with reference to the Executive Engineer's remarks, regarding the accounts of the Gudalur Peermade Ghat Road. In para 2 of G. O. No 3065 W. dated 19th November 1886, the Supg. Engineer was requested to direct the Executive Engineer to have the matter definitely settled.

P.W.C. No 543

accounts of the work, leaving the Local Fund Officer to explain currently the reason of differences between his work accounts and actual count of the materials. The matter still requires to be "definitely settled without further delay".

3. It is for Government to say whether or not the remarks in the papers are sufficient as the "report" called for from the Supg. Engineer in regard to the rents of the rooms at the Palace.

C.

24/1

24/1

Vide Cir. 550

R 25.1.87

In: 2

174 C 18.1.87
4126 C 22.11.86.
3065 W 19.11.86.
3614 C 16.10.86.
2485 W 24.9.86.
1007 W 17.4.86
2182 W 4.9.84
940 W 28.3.83.

[C. No. 8.]

GOVT. OF MADRAS. 1887. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 25th January 1887.

OFFICE NOTE No. 708

To
W.

Encls-2

KEEP-WITH Genl. No.
dated 188

Your O. N. No. 174 C. dated 18th. January 1887.

The Executive Engineer's "explanatory note" upsets nothing that has been stated in the report - so I dont understand what are the "many unnecessary references by the Examiner to Government, which might be avoided", so far as the report in question goes-

2. The Executive Engineer's letter further admits that discrepancies in connection with the materials on the Ghat road have been running on since May 1884. The accounts should have shewn what was actually counted as existing from time to time and should not have carried on erroneous quantities; the differences could have been and should have been adjusted by the Executive Engineer's Office so far as the record in the

---

Mly

R. No 616 Encl
19-1-87

No 174 C of 18th Jany 1887.

To
6
For favor of remarks.

WCN
17.1.87
D.W.

En: 1
P.W.C. No ~~227~~
543/87

From,
The Supg Engineer
6th Circle

To,
The Chief Engineer
P. W. D.

No 543 M.D

14 JAN 87

Dated 12th January 1887
Ry 14.1.87

Enclo. 1.

Reports on the points noticed by the Examiner of Public works accounts in his inspection of the Madura Division Office.

No. 441 S.E.

Executive Engineer's Office
Madura 5th January 1887.

From

The Executive Engineer
Madura Division

To

The Superintending Engineer
4th Circle
Trichinopoly.

Sir

With reference to your endorsement No. 484 M.D. of 13th ultimo on G.O. No. 3065 W of 19th November 1886 I have the honor to inform you that the subject of discrepancies in the accounts of materials at site of Cumbum Gudalur Peermade Ghaut Road therein alluded to remains to be settled by the Local Fund Department which is responsible for it, as has been already fully reported to you in this office Letters Nos. 284 SE and 356 SE of 11th October and 13th November 1886 respectively. Vide also Col Meads' endorsement No. 607 M.D. of 11-2-1886. The accounts do not represent incorrect figures but only the correct ones, as they ought to be at site as per accounts rendered by the Local Fund Department. The differences

-rences between what ought to be at site and what there were on the 1st April 1886 when the work was transferred to this Department cannot be corrected or adjusted by this office; unless and until the Local Fund Department makes good the difficiency pointed out or otherwise disposes of the same, in as much as the discrepancy has occurred in May 1884 during the time when that Department had charge of the work and has been left unsettled yet, not withstanding the repeated reports to on the subject; and the suggestions to adjust the differences by increasing the rates at last made by the Local Fund Engineer Madura in his letter No. 12 of 7-8-86 forwarded to you with my No. 3655 E. of 13-11-86. cannot be accepted for reasons given in the latter part of my letter No. 284 quoted above. The discrepancies noticed in October 1883 have been long ago settled by G. O. No. 2182 W of 4-9-1884.

2. As regards para 3 of the G. O. under reference I have the honor to inform you that the rents have been fixed and approved by you on this Office Letter No. 784 of 3-7-83. and moreover the renting of the rooms is only temporary subject to their being vacated at a month's notice when the Collector's office is removed to the Palace; which will probably be in six months hence.

3. Lastly I have the honor to annex hereto an explanatory note on all the points noticed by the Deputy Examiner, from which it may be observed that they are only exceptional, and not general, and many of these might have been explained away if the Examiner had called upon me for explanation through you, before submitting the matter for the orders of Government.

I have &c

(Signed) J. Grimes

Exe Engineer Madura Dn

No. 543. M. D

True Copy.

Enclo: 1

1 copy of Exe: Engr's notes of explanation with S. Engr's remarks.

Forwarded, with reference to G. O. No. 3065 W of 19/11/86, to the Chief Engineer P. W. D with the remarks that many unnecessary references by the Examiner to Govt. might

might be avoided if Ex. Engineers were asked to Explain matters on the Spot to the Examiner. Sometimes Even when this is done, the various matters still appear in & increase the bulk of the Inspecting Examrs Report, it is thought unnecessarily.

A L Smith Major RE
Supdg Engineer 6th Circle

Trichinopoly }
12: January 1887 }
D/12:

Refce: to Para by Examrs Report	Explanation by the Ex Engineer	Remarks by the Supdg Engineer.
Para. 9 V.b Continued.	Concerned. Hence they were not adjusted until finally decided on by Supdg Engr., as to the amount due. If it is ordered, that bills not signed or acknowledged by Contractor should be brought into the accounts at once after receipt of the measurements from the subordinates, the same will be adhered to in future.	
Para. 10.	The famine tools are in the hands of the Revenue Department. They have not been brought into the Divisional return nor any accounts kept of them except a list of tools stored under their charge. Instructions solicited if a separate half yearly	The list maintained in the Dl Office is considered sufficient. The E.E. will inspect and report on the condition of the tools every half year vide G.O. No 940. W. of 28th March/83.

Refce: to the Ex. Examr's report	Explanation of the Ex. Engineer	Remarks by the Supdg. Engineer
Para-10 Contd/-	yearly return should be submitted for them in future &c.-	
Para-11	The Shunkum Bungalow is not a Government one, and hence not in the Registers- vide this Office letter to Supdg. Engineer No 347 dated 11-11-86-	The C.E. P.W.D was informed in this office letter No 407 M.D of 16/11/86 that this bungalow is not a Govt. one.
Para-12	Vide para 2 of the accompanying letter The rents will be raised if necessary-	The rent seems to have been fixed by Col. Mead R.E.- & no action need be taken at present towards raising the rent as the rooms are occupied temporarily-
Para-14	The Acting Store-keeper herein referred to is clerk Shunmugam Pillay, who was appointed to do the duties on the permanent Store-keepers responsibilities during the absence of the latter on 3 months' leave without pay	
Para. 14 Contd/	pay, and the acting incumbent newly appointed having been ordered to do the duties of the said clerk on Supdg. Engineer's approval being duly obtained thereto vide this Office letter No 186. D.E of 7-8-86 & Do No 187. M.D of 14/8/86.	As the arrangements was only for a short time & a tentative one it was thought not advisable to take the requisite security-

Ex. Engineer's Office
Madura- 5th January/87 } (Sd/) J. Grimes
Ex. Engineer
Madura Dt.

A L Smith Major R.E.
Supdg. Engineer 6 Circle
12-1-87

ENCLOSURE
19 JAN 87
EXAMINER P.W. ACCOUNTS

Enc^2
PW ~~229~~
543/87

Enclosure No 1 in letter from the Supg Engineer 6th Circle No 543 MD / 12-1-87.

Explanatory note on the points noticed by the Deputy Examiner in his Inspection Report of 9-11-86.

Reference to the Dy Examiner's Report	Explanation by the Ex. Engineer	Remarks by the Supdg Engineer
Para-2	Necessary Transfer Report in Form No M 20 has been obtained from the Sub Division Officer & sent to the S. E 6c vide this Office No 21 S.E. 6c of 20th April/86. The printed endorsement on form No M. 20 does not provide for sending the receipts as has been done in form No M 85-	Vide para 419 of the old code the receipts &c. should have been accompanied the Transfer report in Form No 20. The Ex. Engr has been directed to attend to the codal rules in future- [illegible]
Para-3-	The necessity for opening out a treasure chest arose from the refusal of the Provincial Accountant General to place the required amount of	

Refce: to the Dy Exam's report	Explanation by the Ex Engineer	Remarks by the Supdg Engineer
Para: 3. (Contd)	of funds on the then Chinnamanure, or present Uthamapolliem Sub treasury vide G. O. No 484 W d/ 24-2-86. and the circumstances under which the funds are absolutely required in the said sub treasury, have been fully Explained in this office letter No 457. S.E d/ 28-12-85. The suggestion to appoint a Cashier tho' undoubtedly tending towards relieving the Asstt Engineer &c of the duty of making payments is subject to the consideration that the Cashier must give adequate security -	

Refce: to the Dy Exam's report	Explanation by the Ex Engineer	Remarks by the Supdg Engineer
	and that the special work necessitating cash payments, are likely to be completed in a year or so -	I quite agree with the Ex- Engineer -
Para 4.	The Cash account of Mr Lowry Asst Engr for the last period of June /86 has been received in this office on the 5-7-86 & not on the 4-8-86, which is the date on which the same has been received back from him after noting the corrections pointed out by this office - As regards the delay in the submission of the Vouchers from the South Subdn necessary instructions have been issued to the	

Refce: to the Examrs Report	Explanation by the Ex Engineer	Remarks by the Supdg Engineer
Para - 4 (Contd).	the Sub Divisional Office -	
Para. 5. b	Miscellaneous receipts realized by this and Dindigul Sub Dn Offices, are being promptly paid into treasury, and the attention of the South Sub Dn Office has been already drawn to the rules of the Code on the subject -	
Para - 5 - c	The subject has been already reported in this Office letter No 352 E dated 11-11-86. Final orders are awaited -	There is nothing to prevent the Ex E to act up to the Code rules
Para - 5. d	Necessary rubber stamp has been since obtained and is now being used as desired.	This is not satisfactory

Refce: to the Examrs Report	Explanation by the Ex Engineer	Remarks by the Supdg Engineer
Para. 9 - 1 1. Provl. Major works 1. Tank Maince - Do 1. Do. - Minor works 1. Do - for Ordy Irrg & other minor works of the Dn -	There are 4 Registers maintained for the works in this Division as per margin. All have been examined. The one in which the mistakes referred to happened to occur is the Register for minor ones, of Tank maintenance works, which have already so much increased in number and have thrown such heavy work on this Dn that I have recommended vide this Office No 424 dated the 22-12-86. the 23d of the month to be fixed as the due date for the submission of accounts instead of 18th " so as to allow sufficient time	Under the Circumstances explained by the Ex Engr the Examr may be authorised to allow the Ex as a special case to have his accounts despatched on the 23d of every month

Refce: to the Dy Examrs' report	Explanation by the Ex. Engineer	Remarks by the Supdg Engr
	time for the Accountant to go through them all more minutely. Further the mistakes have occurred during the time when a temporary clerk was assisting the Accountant, the permanent assistant having gone on two months privilege leave and none competent to act having been available in the Office then. But however the whole were subsequently examined & the mistakes detected being only 5 in number including those pointed out in the report, out of a lot of works, have been since rectified.	
Para-9. II	This case has been fully	

Refce: to the Dy Examrs' report	Explanation by the Ex. Engineer	Remarks by the Supdg Engineer
Para-9. II (Contd)	reported to Supdg Engineer in this Office letter No. 518 d/ 5/2/86 and the necessary acceptance has been made on Supdg. Engineer's orders, and after correspondence, with the General Supdt. P.W. Stores and Consulting Architect-	The tiles have been ordered to be retained to be used in the Palace if hereafter found necessary vide G. O. No 1007 W d/ 17/4/86 — The Presdt. Dist. Bd. in his No 979 d/ 30/12/86 has stated that he will settle the question finally on the receipt of some further information from the L. Fd. Engr —
Para. 9 III	vide para 1 of the accompanying letter-	
Para-9. IV	Necessary steps have been taken to attend to the instructions as desired-	
Para-9 V.a.	The dates were not shown where the same are being given on receipts	

TC No. 87

Refce: to the Ex Examr's Report	Explanation by the Ex Engineer	Remarks by the Supdg Engineer
V (a) Contd/.	nothing as per receipt - But the instructions now given will be attended to -	
Para - 9 V b	The code says that all "acknowledged liabilities" should be at once adjusted to the debit of the work whether paid or not - But it is not clear whether "acknowledged liabilities" mean the liabilities acknowledged by the Contractors, or by the Ex-Engineer or by both - In the cases in which delay has been pointed out in this Dn for bringing the liabilities into account irrespective of payment ~~of the bills~~ is all owing to the non-acknowledgement of the bills by the Contractors concerned	

PWC No 4454

I have not sent this paper to C for remarks, as I think it will serve no useful purpose -

It is quite clear that there is a discrepancy of 1073 Rs which can never be traced; and I would recommend that it be charged off against the work, and the matter thus definitely settled.

16.6.87

Order.

The difference in value between the materials at site as handed over by the Local Fund Board and as received by the Public Works Department viz ~~Rs~~ 1073 will be charged against the work

Jole
22/6/87

W
16/6/7