

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 unnoted by Executive Engineers in their Divisional Statements of Objectionable Items should be distinctly noted as such either in a separate supplementary statement or in the original statement in red ink.

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

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

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

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

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

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

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

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

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE *H*

FUND *Provincial and Imperial*

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

No. _____

MADRAS,

Dated *3-7-* 1882.

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

D. P. Candover
Examiner of P. W. Accounts,
Madras.

B. No. 1527 H. 19-6-82.

No. 1525-12-11-82.

Tab 10281

*Ms. 12-7
only 5/7 Re 12/7*

*With Order
Entd. in Receipt Regt.*

Provincial Statement of Objectionable Items in the Accounts requiring the

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

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

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

Orders by Government.

The want of an estimate is again brought to the notice of Government. The report, called for on 1547 W dated 19th June 1882, is quite correct. The accounts of the operations have not yet been closed for the past year. This should be attended to at once.

In G.O. No. 1251 W. of 10th June 1882 2 (b) estimate have been sanctioned for the manufacture of stock materials at Wellington and Asy. for 1882-83 but as the abstract of estimate have not been furnished to this office it is not known whether provision has therein been made for Lime making at Lawrence Asylum.

The Sup. Engr. will furnish the necessary estimates.

Provincial Statement of Objectionable Items in the Accounts requiring the

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

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation	Expenditure of the Year.	Excess over Appropriation.	
					<i>Provincial</i>				
					<i>Excess over Estimate</i>				
5	Repairing Taluk Cuckkern at Kaperode	August 1880	99	337	238				
6	Reconstructing the District Jail wall at Mangalore	April 1881	4400	7206	2806				

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

Orders by Government.

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

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

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

The Sup. Engr. will peruse the report fully, and if it is not satisfactory, if the work is not complete, a revised estimate should be submitted for the sanction of Government at once.

Provincial Statement of Objectionable Items in the Accounts requiring the

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

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7	West Coast Division Chinchona Building at								

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
<p>After seeing that the work has not been completed and the counter remark made by Lt. West one of the Sub-Divisional officers in the West Coast Division is to the effect that provision for this work has been made in a supplemental Estimate. As this is irregular and opposed to Chief Engineer's Circular No. 1507 of 24 June 1881 orders are requested as to whether the Completion Report may be returned as unaccepted and the Executive Engineer be instructed to submit a revised Estimate for sanction.</p>	

Provincial Statement of Objectionable Items in the Accounts requiring the

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

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
1	at Pudducherry Division.		31,074,804			30,753,075	30,753,075		
2									
3									
4									
5									
6									
7									
8	West Coast Division. Stock Balance on 31 st March 1882. Rs 5771-3-8.								
9	Miscellaneous Advances Advance to Sergeant Smith outstanding from Feb'y 1881. Rs 23-11-0								
10	Contingencies not Audited								

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
The Executive Engineer states that application the Statement of incomplete work has been made for an allotment of funds	Rt. 83,748 has been provided in the Statement of incomplete work - complete work -
The balance of stock in hand is still in excess of the limit of Reserve (Rs 2,000) paid for the Division and is therefore again brought to notice	The report called for in No. 1547 W. date of 19 th Nov. 1882 will be about 2000 in excess of limit
The non-adjustment of this advance is again brought to notice. The adjustment may have been effected in May 1882 but the accounts for that month have not yet been received	Supg: Engr will fix up orders for the very early adjustment of this advance - early adjustment of the advance
The Executive Engineer states that adjustment will	What is the delay in the filing?

Provincial Statement of Objectionable Items in the Accounts requiring the

[illegible]

of Executive Engineers for the Month of
orders of Government.

April 1882.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
<p>will be effected on obtaining details of outlay</p> <p>According to a report recently made to the Chief Engineer, Public Works Department, by the Superintending Engineer & Circle and which was forwarded to this Office for remarks it would appear that 86 Completion Reports are due from the West Coast Division but the non submission of these reports is not noticed by the Executive Engineer in the Divisional objectionable Item statement nor was a list of the works for</p>	<p>No time should be lost in submitting these completion Reports, since the Government will not be able to estimate the cost of the works until the completion Reports are submitted.</p> <p>It is requested that the Executive Engineer, West Coast Division, should be directed to submit the completion Reports of the works for which the completion Reports are due, as early as possible.</p> <p>Yours faithfully, [Signature]</p>

Provincial Statement of Objectionable Items in the Accounts requiring the

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	Want of detailed Work Vouchers								
12	(1) Government House at Norwood								
	(2) Purchase of and repairs to Crest Wall Bangalore								
12	(3) Cinchona building at Niddavatham								
13	Stock Purchases and Sales Accounts Due from Local Land Revenue Assessors for value of Stock sold Rs 21-5-0 Do—do Mangalore Rs 21-5-0								

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

Opinion of the Superintending Engineer, with Final Remarks by Examiner	Orders by Government.
for which completion Reports are due and which has been often called for ^{been} furnished to this office	
(1 and 2) Work Vouchers have not been received for these works for April 1882.	Cause of delay should be inquired into and instructions issued to prevent recurrence.
(3) No detailed Work Voucher has been furnished for this work since its commencement.	Super Eng to inquire into this cause.
There are outstanding since January 1882 and the Executive Engineer has offered no explanation for the	The amount outstanding should be adjusted at an early date.

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	Advances made to Contractors and others without Authority								
1	(1) Rs 300/ advanced to Contractors at Kurnool for repairing the Sub Divisional office at Botacamund								
2	(2) Rs 195/ advanced to work people for additions to Hospital to Lawrence's Asylum (Girls school) at Lovedale								
3	(3) Rs 130/- do - do combined Post and Telegraph office at Botacamund								
15	Want of Completion Report								

of Executive Engineers for the Month of
orders of Government.

April 1882

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

Orders by Government.

The ^{delay} ~~costly~~ in adjustment.

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

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

The orders of Govern-
ment are therefore
Solicited on this point.

Wide remarks under
Provincial Miscellaneous
Irregularities then
p. 11.

The Co: Expts should show, redress - of
the Sups Encl on this subject -

See remarks above with a few

J. P. Caraway

Examiner of P. W. Accounts,

Much as

1/17/82

Even
4/5

To The Supri. Engs. Southwell
thru' the Honnble. F. W. A. A. A.

Revised
15/7

8/17/8.