

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 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. |
| 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.

50 25234 - 15-10-81.

24/12

P. W. D. 7406

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 6

FUND Imperial and Provincial

(In duplicate)

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of September 1881.

No. _____

MADRAS,

Dated 14 December 1881.

Recd. 15

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

B. N. 3160 W. 20th Dec 81.

D. C. L. L. L.

Examiner of P. W. Accounts,

Madras.

Entd in Receipt Book.

With order

D. C. L. L. L.

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.	
	<u>Trichinopoly</u>								
1	Military Buildings occupied by 21 Regiment Native Infantry	July 87		1210	1210				
	<u>Tanjore</u>								
2	Repairing Tanjore Palace	Aug 87		7575	7575				901
3	Constructing Sub Registrars Office at Kumbakonam	Sept 87	4580	4880	280				1400

of Executive Engineers for the Month of orders of Government.

September 1887.

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

Orders by Government.

No. 3160 W of 20th December 87

Sanction to a completion Estimate is awaited.

Early steps should be taken for the removal of these items.

The Executive Engineer states that Estimate for completion repairs during the year will be submitted for sanction.

The Executive Engineer 2 The Revised Estimate was sanctioned in G.O. no 2523 W of 15th October 1887.

Estimate has been submitted for sanction.

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.	
	<i>Tinnevely.</i>								
4.	<i>Nathy anni Channel Repairs</i>	<i>Sept 88</i>		<i>648</i>	<i>648</i>				<i>228</i>
5.	<i>Repairing Perungal Channel Singumputty Estate</i>	<i>Dec 88</i>		<i>1128</i>	<i>1128</i>				<i>228</i>
	<i>Trichinopoly.</i>								
6.	<i>Gumbum Gudaloor Road Repairs</i>	<i>Sept 88</i>		<i>3620</i>	<i>3620</i>				<i>71</i>

of Executive Engineers for the Month of orders of Government.

September 1881

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

Orders by Government.

The Executive Engineer states that these are in complete works of previous years. Fresh Estimates will be submitted for sanction.

3

Vide para 1 above

The Executive Engineer states that the Estimate is not yet sanctioned, and the work was authorized to be proceeded with. 6 carts with bullocks have been purchased (the Executive Engineer states with the sanction of the Superintending Engineer) at a cost of Rs 600 and debited to the works. No line stocks can only be purchased under the sanction of Government. The Executive Engineer has been instructed.

4. The Estimate is under consideration. The attention of the Superintending Engineer is directed to the remarks by the Examiner and he will take early steps for obtaining the necessary sanction.

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.	
	Restoration of Therumal Naiko Palace.								
7. 19.	Restoring Therumal Naiko Palace		32265	37119	4854				19
8. 20	Restoring Clock Tower		2340	2560	220				
9. 22	Naiko Gate way		4560	5610	960				
	Completion Report not submitted for works above Rs 2500								
10.	Constructing Talug Cutchery at Pulney.		25160	28422					

of Executive Engineers for the Month of orders of Government.

September 1881

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

Orders by Government.

instructed to obtain the requisite sanction and write back the outlay to Tools and Plant to which heads the charge is correctly debitable.

The excess on these items are brought to the notice of Government no detailed work vouchers have yet been received for this work and attention on this point is invited to remarks in July's objectionable Item Statements.

5. Vide para 1 above.

The non submission b. The Completion Reports and

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.	
	2400 Rs Vouchers not submitted to works above Rs 2000								
	Tanjore								
11	Repairing Tanjore Palace			7075					

of Executive Engineers for the Month of orders of Government.

September 1881

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

Orders by Government.

Submission of Completion Report is brought to the notice of Government

work Vouchers referred to should be submitted at an early date

The non submission of 2400 Rs Vouchers from July 81 is brought to notice of Government.

S. E. C. Circle
thru Mr. P. W. Carter

Sept 21-12-81-

D. P. Gordon

Examiner Public Works Accounts

At 10-12-81

12/12

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

188

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of (1881) Madras.

PUBLIC WORKS.

To

THE SUPERINTENDING ENGINEER,
THIRD CIRCLE,
&c., &c., &c.

Dated October, 15th.

Issued

Recd.

Encl.

G. O., 15th October 1881, No. 2523 W.

OCTOBER.

Nos. 58-59.

Sub-Registrar's Office at Kumbakonam in
the Tanjore District.—Revised estimate for
constructing a —, sanctioned with remarks.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

15th October 1881, No. 2523 W.

Buildings and Roads.
Civil Works.

Read the following paper :—

No. 58. From the Superintending Engineer, Third Circle, dated 1st October 1881, No. 1,098.

No. 59. ORDER THEREON, 15th October 1881, No. 2523 W.

THE revised estimate, amounting to Rs. 5,136, for constructing a Sub-Registrar's Office at Kumbakónam in the Tanjore District is sanctioned.

2. The excess of Rs. 556 over the original estimate of Rs. 4,580, sanctioned in G.O., No. 1341, dated 15th March 1878, is shown to be due to the omission in the latter of provision for plastering the inside of the rooms, and for a portion of the wood-work of the verandah, and also to the necessity for providing for stronger girders than those originally designed.

3. Rs. 2,833 were spent on the work in the past official year and Rs. 1,747 have been allotted to it in the current year. The Accountant-General will be instructed in the Financial Department to place the balance required, Rs. 556, at the disposal of the Public Works Department, from the Reserve of Rs. 50,000 alluded to in G.O., No. 2168,* dated 22nd November 1880.

* G.O. Public Works Department, No. 2895 W., dated 22nd November 1880.

4. This sanction has been registered as Provincial No. 82 W., of 1881-82; is classified as Civil Buildings Original Works, and cancels No. 305 B. of 1877-78.

(True Extract.)

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

To the Superintending Engineer, Third Circle, with two enclosures.
,, Examiner of Public Works Accounts,
with duplicate Abstract Estimate and Comparative Statement.
,, Financial Department.
,, Judicial

Exd. S. T. Austin.
Spare Copies