

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.

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

Fifth

FUND

Imperial and Provincial

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

No.

MADRAS,

Dated 5-7-1882.

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

D. P. Landon

Examiner of P. W. Accounts,
Madras.

M 21-7

copy 7/7 Re 12/7

J. 10/7

With order
Cadd. in Receipt Rep.

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>Presidency Division Without Estimate</i>								
1	Constructing 2 latrines with 30 seats (Experimental) for natives of the Sappers and Miners Bangalore	Sept. 1881		538	538				
2	Repairing the Sulphur refinery and 10 other buildings attached to the Gunpowder Factory.	April 1882		267	267				267
3	Compensation for new Provision of Public Quarters for Medical Subordinates for 82-83	Do.		351	351				351
4	Do Do for Military Subordinates	Do.		272	272				272
5	Hire of Buildings for accommodation of European Subordinates	Do.		575	575				575

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.

No 1795 dated 15th July/82

Sanctioned Estimate still awaited.

Estimate awaited of

This is an incomplete repair work of last year and which the Supg. Engineer states, is not classed as special. The Executive Engineer has been asked by the Supg. Engineer to send a fresh estimate for the balance to be worked out during 1882-83.

Sanction to the Estimate awaited

For Sup. Engr's attention

Passed provisionally pending sanction to the estimate which the Supg. Engineer has called upon the Executive Engineer to submit.

For Sup. Engr's attention

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

April 1882

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

Orders by Government.

Early sanction to Estimate awaited

Estimate under consideration

Supg. Engineer states that he has called on the Executive Engineer to submit estimates for these items.

For Sup. Eng's attention

An estimate vide Register No 60 has been sanctioned for Rs 1353 for "Repairs to remainder of blocks of huts occupied by the 15th Regiment". It is presumed it is for the incomplete portion of last year's estimate. Also the excess is brought to notice of Govt. for orders.

Supg Eng will report on this in person this

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	<u>Chingleput Division</u>								
6	New Barracks for Royal Artillery at Mount	Augt. 1881		8408	8408				
7	Rent of Buildings for accommodation of Military Subordinatis	April 1882		280	280				280
8	Compensation of Quarters for accommodation of Military and Medical Subordinatis	Do		289	289				289
	<u>Presidency Division</u> <u>Excess over Estimate</u>								
9	Repairing portion of 15 th Regiment Native Infantry Lines at Bangalore	Do	1353	2084	731				2084

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

April 1882

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	<u>Miscellaneous Irregularities</u> Completion Reports not submitted for works costing over Rs 2500/- each								
10	Repairing portion of 15" Regt. March Native Infantry Lines Bangalore 1882		12750	9000					
11	Repairing Saltpetre refinery and 10 other Buildings Gunpowder Factory. Do		6730	3000					
	<u>Chingleput Division</u>								
12	Demolishing the East and West Blocks and renewing the North and South Blocks of European Barracks at Ponnammallee Do		25105	24901					

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

Orders by Government.

These are incomplete repair works of last year. The Supg. Engineer states that they are not classed as "Special" and that the Executive Engineer has been ordered to send in fresh estimates for the balance to be worked out during 1882-83. The non submission of the Completion Reports for the outlay incurred in 1881-82 is brought to notice.

For Supg. Engr's attention

Executive Engineer states

Note of Engr

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.	
13	Alterations and additions to new Hospital Ponnammallee	March 1882	5852	5877					
14	Alterations and additions to old Hospital Ponnammallee	Do	3778	3715					
	Presidency Division Completion Reports not submitted for works costing under Rs 2500/-								
15	Erecting Temporary Latrine for use of 15th Light Cavalry Bangalore	April 1882	"	84					
	Mastering Walls of Presidency Paymaster Office in the Fort	March 1882		336					
	Chingleput Division								
16	Chingleput	2110000 20 from March and 1 from April 1882	16189	14469					

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.
states that these Completion Reports will be submitted as soon as countersigned by the Military authorities	
These works were commenced and completed without estimates. The Completion Reports are awaited	Should be furnished early - early
Executive Engineer states that these Completion Reports will be submitted as soon as countersigned by the Military authorities.	Do

Provincial Statement of Objectionable Items in the Accounts
requiring the

of Executive Engineers for the Month of
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April 1882.

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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>Chingleput Division</i>								
	<i>Works for which revised estimates are likely to be required</i>								
17	<i>Agricultural College Govt. Farm at Saidapet.</i>	<i>Augt 1881</i>	<i>33,185</i>	<i>31,428</i>					
	<i>Presidency Division</i>								
	<i>Miscellaneous Irregularities</i>								
	<i>Completion Reports not submitted for works costing over Rs 2500.</i>								
18	<i>Repairing existing tiled Sheds in the Import yard of the Sea Customs House Madras</i>	<i>March 1882</i>	<i>9500</i>	<i>7757</i>					
	<i>Chingleput Division</i>								
	<i>Completion Reports not submitted to the Examiner for works below Rs 2500</i>	<i>March 1882</i>	<i>680</i>	<i>657</i>					
19	<i>Chingleput</i>								
20	<i>South Arcot</i>	<i>April 1882</i>	<i>52</i>	<i>53</i>					

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

Orders by Government.

Early sanction to Revised Estimate awaited

Under consideration

This is an incomplete work of last year. The Supg. Engineer states that this is not a "Special Repair" and that the Ex. Engineer has been ordered to send in a fresh estimate for the balance to be worked out during 1882-83.

For Supg. Eng's attention

The non submission of the Completion Reports for the outlay incurred in 81-82 is brought to notice.

Completion Reports for these works are awaited.

Should be sent in early

D. C. Larooy

Examiner of P. W. Accounts,

Madras.

To the Supg. Engr. Govt. Secy thro' the Examined P.W. Acc