

B. No. 15634. 21-6-82.

P. M. f. No. 4484

Gobt. of (188) Madras.

No. 1809 w d / 15th July / 82
B

Recorded.

C

10.7.82

To

The P. M. Dept

Recd 6th July 1882

Proceedings, dated 26 June 1882.
No. 5356

Subject.

No. 1809 w d / 15th July

Passing order repaying
-ing funds for repairs
to Palace & Armeigh
Light House &c

Depo.

S. E. Fifth Circle 157
San P. W. a. ✓

with origin
Entd. in Receipt Reg
only 8/7 Re 14/7

with origin
Entd. in Receipt Reg

Public Works Department
No 729. C. dated 28th March 1882.

Circular.

As some misapprehension seems to exist as to the position and duties of the apprentice Supervisors and Overseers now attached to Circles, the Chief Engineer resolves to call the attention of Superintending Engineers to paras 171-174 of the P.W. Code from which it will be seen that men of this class are still students, the practical part of whose education is being proceeded with, and that they do not form a portion of the regular P.W. Establishment. They should not therefore be placed in independent charge of Disbursing works, or constituted P.W. Divisions, although they should be allowed every opportunity of acquiring practical knowledge of the executive duties of the Department and with this object be placed in charge of a Sub-overseers duties for say 2 or 3 months towards the close of their year of instruction, so that if afterwards brought on the regular Establishment, they may be at once qualified to assume an Overseers charge and conduct the duties of the post.

/By Order/

W. H. Thompson

Lieut. Col. R.E.

Ag. Dy. Chief Engineer P.W.D.

To
Supg. Engineers
Cong. Architect.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

READ the following No.

Proceedings of the Public Works Dept. dated 21st June 1882
No. 1563 W, requesting funds for repairs to Pulicat
and Arneghon Lighthouses, and unforeseen and estab-
lishment Charges.

Order thereon 26th June 1882, No. 535 W.

The Accountant General will
proceed accordingly.

(True Extract)

Wm. H. H. H.
for Chief Secretary

To The Accountant General
Public Works Dept.
Master Attendant

B. No. 15182-17-6-82.

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 unincorporated in 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. No. 440.

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

In duplicate

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 1st

FUND Imperial & Provincial

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

No. _____

MADRAS
Dated 4 July 1882

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

D. P. L. L. L.

Examiner of P. W. Accounts,

Madras.

No. 1811 w d 17/2 July 1882

Public Works Department

Master of the Mint

With Order

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 Esti. mate.	Expenditure up to Date.	Excess over Esti. mate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	No Appropriation Godavari Eastern Div.								
1	Construction of lines at Samulcotta for a detachment of Native Infantry.	April 1882					800 800 800		
	Gangam Division Miscellaneous Irregularities Completion Reports due for works below Rs 2500/- each.								
2	1 Work 5 Works	Sept 1881 March 1881	391 1413	389 1114					
	Excess over Estimate Visagapatnam Division.								
3	Constructing New Pottingy Ghaut.	Sept 1881	130400	162170	31770				
4	Miscellaneous Irregularities Works for which Revised Estimates are likely to be required—								

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.

This is an incomplete Provision made in Revised Budget work of last year for submitted to Govt of India which an appropriation is required to cover expenditure during the current year.

The non submission of The submission of the reports should these Completion Reports not be longer delayed is again brought to the notice of Government.

Sanction to The Supd. will report when the revised estimate may be expected

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

April 1882

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.	
4	Constructing New Pottery Grant	Sept 1881	130,400	162,170	31,770				
	Gangam Division. Completion Reports due for works above Rs 2500 each.								
5	Canal from Chilka Lake to Gangam Port	April 1881	14,137	14,137					
	Completion Reports due for works below Rs 2500 each.								
6	1 Work	Dec. 81	1395	1395					
	1 Work	March 82	600	531					
	Miscellaneous Irregularities.								
	Late Submission of Accounts.								
	Godavari Eastern Dr.								

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

Orders by Government.

still awaited,

The Supg Engr will enquire into and report on the very great delay in the submission of these Completion Reports. The non submission of this Completion Report is again brought to notice of Government.

Completion Reports should be submitted early.

Provincial Statement of Objectionable Items in the Accounts requiring the

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
7.	Work Vouchers for April 1882. <i>Statement of Divisional Objectionable Items for April 1882.</i>								

of Executive Engineers for the Month of *April* 188*2*
orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
Brings to notice of Government that these documents have up to date not been received from the by Engr. They were due in this office on the 20 May. The work Vouchers appertaining to Supplemental accounts for March 82 also have not been received.	The Supg: Engr. will see to these Accounts being submitted soon, and in future with the Accounts. <i>10/7</i> <i>Car</i> <i>D. C. Eassey</i>

To The Supg: Engr. Under Secy
Thru the Commr. P.M. A.

B. No. 15448-19-6-82.

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

CHAPTER XIV.—PARAS. 1829 TO 1832.

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

- | | |
|--|--|
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| 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.

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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.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

FUND

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

No.

MADRAS,
Dated 4-7-1882.

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

Examiner of P. W. Accounts,
Madras.

No. 1812 w d 17th July

With Order
Encl. in Receipt Recd.

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>Provincial</u>								
	<u>Nellore</u>								
1	Tools and Plant new supplies cast iron Rammas	Feb'y 1882	"	228	228				"
	<u>Kistna Eastern</u>								
2	Tools and Plant new supplies	April 1882	"	1045	1045				1045
	<u>Sungum Project</u>								
3	Tools and Plant Repairs and Carriage		"	1231	1231				31

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 Estimate appears to have been yet sanctioned for the purchase of these articles

Suprs Engrs will early send by this irregularly outstaid since Feb'y 1882

The Superintending Engineer states that an Estimate was sent to the Chief Engineer for sanction on the 23rd May 1882

Estimate for Rs 1045 sanctioned in G.O. No 1467 W. date of 10th June 1882

A sum of Rs 1600 was provided for "Repairs and Carriage of General Tools and Plant in G.O. No 236 S of the 15th March 1882, but this order has been cancelled by G.O. No 443 S dated 5th June 1882 in which no provision has been made on this account, the

The Supg. Engr will see to this at an early date

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.	
	Without Estimate Sungum Project								
4	Tools and Plant new Supplies value of General Tools and Plant purchased for the Sungum Project. April			2766	2766			604	

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

Orders by Government.

outlay will therefore
have to be reported
as objectionable till
an Estimate is sanctioned

For the same reason
as that assigned above
the marginally noted
open disburse will also
have to be treated as
objectionable until
Estimates are submitted
to and sanctioned by
Government

For Supg: Engr's early attention—

D. C. Laddou

Examiner P.W. Accounts

23/4/82

To The Supg. Engr. General Engrs
thru the Examiner P.W. Accounts

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

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

Orders by Government.