

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 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 *Madras*

FUND *Imperial*

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

No.

MADRAS,
Dated *30 October* 1882.

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

No 2993 w of 13 Nov 1882

J. Ramin

By Ex. Accountant
For Examiner of P. W. Accounts,

Madras.

Co. 1575. h. 21. 6
" 2795. h. 25. 10.
" 2876. h. 3. 11.

10/11

Entd. in Receipt Rep.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

August 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.	
1	Excess over Estimate Chota Nagpore Railway Survey	March 1882	14,439	20,564	5,625				450
2	Excess over Main heads of Estimate Plant purchase and Carriage	Feb 1882	2200	5257	3057				
3	Establishment	April 1882	12739	15307	2568				450
	Excess over Sub heads of Plant.								
	i Cost of feeding Elephants		300	885	385				
	ii Carriage, pack bullocks &c for camp equipage			1248	1248				
	iii Sundry purchases &c			56	56				
	iv Scientific Instruments			989	989				
	v Purchase of Tents		1900	2279	379				

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

Orders by Government.

No 2993 w of 13th Nov/82

The Executive Engineer states that the Government have been advised on the subject in his No. 11810 dated 30 Sept 1882. Pending orders thereon the excess is provisionally accepted.

A redistribution of the expenditure was sanctioned in G.O. No. 2795 w of 28th Oct 1882.

H. Ramming

Examiner of P. W. Accounts,

Madras.

To the Examiner P.W. Accounts

St. John

of Lower Secy to Govt. Madras.

24th 11/11

NOTES.

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE *Chota Nagpur Railway Survey*

FUND *Imperial Capital Ordinary*

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of *July* 188*2*.

No. _____

MADRAS,

Dated *30-9-* 188*2*.

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

ctd 2876w of 3rd Nov/82

J. P. Curran

Examiner of P. W. Accounts,
Madras.

502362W. 13.9.82
2136W. 19.8-4
1575W. 21.6-4

13 Sep. 2362

W. H. Boden
10th Nov 1882

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

July

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.	
	Excess over Estimate								
1	Chota Nagpur Railway Survey	March 1882	114939	20116	5177				221
	Excess over Main Heads of Estimates								
2	Plant Purchase and Carriage &c	February 1882	2200	5257	3257				3
3	Establishment	April 1882	12739	14857	2118				404
	Excess over Sub heads of Plant								
	24th outlay excess								
i	Cost of feeding Elephants		300	605	305				"
ii	Carts, pack bullocks		"	1248	1248				23
	Coddy &c for Camp Equipage }		"	56	56				"
iii	Sundry purchases &c		"	989	989				20
iv	Scientific Instruments		"						"
v	Purchase of Tents		1900	2279	379				"

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

Orders by Government.

No 2876 w of 3rd Nov/82

The excess of Rs 3177 over the total amount of Estimate is brought to the notice of Government

SO No 2795 N dated 25th Oct 1882 disposed of these several items.

Cy

30/10/82

Examiner P. W. Accounts

Deputy

CH 30/10

3/11

D. P. Lucas
Examiner P. W. Accounts
Madras
11/10/82

GENERAL.
ACCOUNT.

Gobt. of (1882) Madras.
PUBLIC WORKS.

Dated October, 25th.

Recd.

Encl.

G.O., 25th Oct. 1882, No. 2795 W.

OCTOBER.

Nos. 176-177.

Chota Nagpur Railway Survey.

*The redistribution statement of expenditure,
amounting to Rs. 20,410, on the —, sanctioned
with remarks.*

21st JUNE 1882, No. 1575 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 157.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 12th June 1882, No. 44 W. :—

With reference to the objectionable item statement of the Chota Nagpore State Railway for March 1882, I have the honor to inform you that the supplementary accounts have now been closed and the total excess over grant is Rs. 885.

No. 158.

ORDER—dated 21st June 1882, No. 1575 W., Public Works.

Recorded.

(True Extract.)

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

To the Consulting Engineer for Railways.
" Examiner of Railway Accounts.
" Examiner of Public Works Accounts.

Exd. C. Howarth.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of 1882 Madras.
PUBLIC WORKS.

Dated June, 21st.

Recd.

Encl.

G.O., 21st June 1882, No. 1575 W.

JUNE.

Nos. 157-158.

Chota Nagpore State Railway.

Total excess over grant for the —. Letter from the Examiner of Public Works Accounts intimating the —, recorded.

25TH OCTOBER 1882, No. 2795 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 176.

READ—the following papers :—

From K. F. NORDMANN, Esq., Executive Engineer, late on special duty, Vizagapatam Raipur Railway Survey, to the Secretary to Government, Public Works Department, dated Bellary, 30th September 1882, No. 118-B. —(Through the Examiner of Public Works Accounts.)

With reference to G.O., No. 1521 W., dated 17th June 1882, I have the honor herewith to submit a comparative statement showing in detail the actual expenditure incurred on the late reconnoissance and the excess over the (approximate) estimate which was sanctioned in G.O., No. 2294 W., dated 16th September 1881, to cover the proposed outlay.

	RS.
2. The original estimate amounted to	14,939
The actual expenditure was	* 20,593
Excess	5,654

3. The excess is distributed under the several sub-heads of the estimate as follows :—

	RS.	A.	P.
(1) Establishment	2,408	5	9
(2) Camp equipage	379	0	0
(3) Cost of feeding elephants (including pay and batta of mahouts)	384	15	8
(4) Hire of carts, pack-bullocks and coolies for carriage of camp equipage, tools, instruments, dhoolies, and for clearing jungle, &c.	1,225	2	0
(5) Cost of instruments and drawing materials supplied from the Public Works Stores	988	13	10
(6) & (8) Sundries	84	11	4
(7) Police Guards	183	0	0
Total excess	5,654	0	7

4. The excess under "Establishment" requires no explanation, as all the charges under this head were duly sanctioned and audited in regular course.

5. As regards camp equipage, the excess is due to the fact that the tents, mentioned in the original estimate, were not procurable at short notice, and other suitable tents had to be selected from the Central Jails at Coimbatore and Vellore. All the tents having been brought back in good and serviceable condition, their value, whether they are kept or sold, will have to be credited to the work and thus reduce the apparent excess expenditure.

6. *Cost of feeding elephants.*—It was supposed that two elephants only would be required, but four were actually found necessary; and even these had to be relieved, when sick or sore, by others kindly lent by local chiefs *en route*, and by pack bullocks. This item includes not only the cost of feeding the elephants, but also the pay and batta of the mahouts and other attendants.

7. *Hire of carts, pack-bullocks and coolies for carriage of camp equipage, tools, instruments, dhoolies, for clearing jungle, &c.*—There was no provision for this in the estimate, but the expenditure was unavoidable. Carts were employed to carry the tents, stores, &c., from Vizagapatam to Vizianagrum (where the elephants joined) and partly to Párvatipur (where the pack-bullocks were engaged).

The pack-bullocks had to be employed to help the elephants (which were only allowed to carry 500 lb. each) in carrying tents, camp furniture, stores, tools, rice for the elephants and camp followers, &c.

Coolies were required to carry the instruments for the day's work, to carry the sick in dhoolies, to act as guides, to clear the jungle where no paths were found, to help in pitching tents when the lascars were laid up, &c.

I may mention that the carriage of the tents, occupied by Mr. Cormac and myself, and the carriage of our personal luggage are not included in this item, a due proportion for carriage on this account having been always paid for by ourselves.

8. *Instruments and drawing materials supplied from the Public Works Stores.*—These were not included in the original estimate, and the item requires no explanation.

The articles have been returned to the Public Works Stores, and their value should be credited to the work, whereby the apparent excess expenditure will be reduced. I have written to the General Superintendent of Public Works Stores to ascertain the amount to be credited under this head.

9. The item of *Sundries* requires no explanation.

10. *Police Guards.*—The amount expended on this account was Rs. 183. This has just been refunded by the Police Department, and the estimate will, therefore, be reduced by that amount.

11. The reason why this redistribution statement is submitted so late is that the accounts of the work could not be finally made up until last month, as there were still payments in arrears, on account of establishment, to be disbursed, and book transactions to be adjusted.

FUND.—IMPERIAL, CAPITAL ORDINARY.—BRANCH STATE RAILWAYS.—DIVISION.—CHOTA NAGPUR RAILWAY SURVEY.
Comparative Statement showing the difference between the sanctioned (approximate) estimate and the expenditure actually incurred for the Reconnoissance of the country between the littoral of Vizagapatam and Raipur in the Central Provinces—G.O., No. 2294 W., dated 16th September 1881.

Num-ber.	Sanctioned (Approximate) Estimate.	Rate for each.	Amount.	Total.	Num-ber.	Actual Expenditure incurred.	Rate for each.	Amount.	Total.
	(1.) ESTABLISHMENT.	RS. A. P.	RS. A. P.	RS. A. P.		(1.) ESTABLISHMENT.	RS. A. P.	RS. A. P.	RS. A. P.
	Pay and travelling allowance of Mr. K. F. Nordmann, Executive Engineer, with 50 per cent. added for 6 months	..	8,550 0 0			Executive Engineer	7,313 1 11		
	Pay and travelling allowance of Mr. Cormac, Sub-Engineer, with 50 per cent. added for 6 months	..	3,060 0 0			Upper Subordinate	2,647 6 8		
	Petty establishment at Rs. 150 for 6 months	..	900 0 0			Petty Establishment	1,552 9 6		
	Mr. Nordmann's preliminary travelling expenses	..	229 0 0			Office do.	* 261 2 10		
				12,739 0 0		Total Salaries		11,774 4 11	
	(2.) CAMP EQUIPAGE.					Travelling Allowances	† 2,457 8 3	2,457 8 3	
2	Double fly sholdaries weighing with pegs about 160 lb. each	200 0 0	400 0 0		2	Contingencies	915 8 7	915 8 7	15,147 5 9
2	Bell tents do. do.	200 0 0	400 0 0			(2.) CAMP EQUIPAGE.			
8	Double fly pauls weighing 80 lb. each	100 0 0	800 0 0		2	Bengal sleeping pauls 12' × 12'	222 0 0	444 0 0	
2	Small sepoys' tents	50 0 0	100 0 0		1	Hill tent with bath room	330 0 0	330 0 0	
2	Do. do. for the Revenue Subordi- nate and his servant	50 0 0	100 0 0		1	Double fly bechoba with bath room	250 0 0	250 0 0	
2	Necessary tents	50 0 0	100 0 0		1	Single fly bechoba	135 0 0	135 0 0	
				1,900 0 0	1	Rowty	95 0 0	95 0 0	
	(3.) COST OF FEEDING ELEPHANTS AT RS. 50 PER MENSEM	..	300 0 0	300 0 0	8	Cabul pauls	80 0 0	640 0 0	
					1	Small sholdari	55 0 0	55 0 0	
					2	Camp tents	60 0 0	120 0 0	
					1	Necessary tent	30 0 0	30 0 0	
					2	French "Tentes de troupe" for Police guards and stores	90 0 0	180 0 0	2,279 0 0
						(3.) COST OF FEEDING ELEPHANTS, INCLUDING PAY AND BATTA OF MAHOUTS	684 15 8	684 15 8	684 15 8
						(4.) HIRE OF CARTS, PACK BULLOCKS AND COOLIES FOR CARRIAGE OF CAMP EQUIPAGE, TOOLS, INSTRUMENTS, DHOOOLIES, CLEARING JUNGLE, &c.	1,225 2 0	1,225 2 0	1,225 2 0
						(5.) INSTRUMENTS AND DRAWING MATERIALS SUPPLIED FROM PUBLIC WORKS STORES, MADRAS.			
					2	Perambulators, Europe		178 10 0	
					3	50 feet measuring tapes		12 6 9	
					1	Prismatic compass with stand		63 0 0	
					1	Pocket compass		4 11 0	
					9	Aneroid barometers		428 15 3	
					2	Standard thermometers		51 0 0	
					1	Thermometer		8 7 0	
					1	Mathematical instrument box, 1st class		60 4 10	
					1	Parallel ruler, brass rolling, 18 inches		18 0 0	
					1	Set Marquois scales, boxwood		4 8 0	
					1	T. Square 24"		2 3 0	
					1	Ghat tracing quadrant with stand		36 8 3	
					1	Staff for do. do.		0 2 0	
					2	Aneroid barometers		95 5 2	
						Packing charges, boat hire, pier tolls, railway charges, freight and agency charged by Public Works Stores		24 12 7	
						Total, Scientific Instruments			988 13 10
						(6.) OTHER ITEMS.			
						Brass badges supplied by Public Works Stores		20 0 0	20 0 0
						Sundry purchases, such as poles, pegs, &c.		55 14 0	55 14 0
						Repairs and carriage of camp equipage, packing cases, &c.			13 5 6
						(7.) POLICE GUARDS	‡ 183 0 0	183 0 0	
						(8.) SUNDRIES	§ 5 7 10	5 7 10	
						Total			20,593 0 7
						Sanctioned Approximate Estimate			14,939 0 0
						Excess			5,654 0 7
	Total			14,939 0 0					

* Rs. 27-0-9 has still to be adjusted.

† Rs. 267-9-4 do. do.

‡ This charge has yet to be adjusted.

§ Since refunded by the Superintendent of Police, Vizagapatam.

BELLARY,
30th September 1882.

(Signed) K. F. NORDMANN,
Executive Engineer.

No. 765 X.

Endorsement on the above.

Forwarded to the Secretary to Government, Public Works Department, with the remark that the items of Rs. 267-9-4 and Rs. 3-5-6 alluded to by foot-notes in the comparative statement have since been adjusted.

The General Superintendent, Public Works Stores, has already been instructed to afford credit to the Chota Nagpur Railway Survey Division for such articles as are taken back to the Stores Division, as also for the proceeds realized by the sale of the rest.

16th October 1882.

(Signed) F. E. GODFREY,
for Examiner, Public Works Accounts.

No. 177.

ORDER—dated 25th October 1882, No. 2795 W., Public Works.

The redistribution statement of expenditure, amounting to Rs. 20,410, on the Chota Nagpur Railway Survey, is sanctioned.

2. The amount will be further reduced by credits afforded on account of articles sold and returned to the Public Works Stores.

3. Ordered that a copy of these Proceedings be forwarded to the Government of India for information.

(Here enter No. 2796 W., dated 25th October 1882.)

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Offg. Secretary to Govt., P.W.D.

To K. F. Nordmann, Esq.
„ the Examiner, Public Works Accounts.
„ the Consulting Engineer for Railways.

Exd. C. Howarth.
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