

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.

305-10W. 27. 2. 82.

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 2nd

FUND Local

In duplicate
Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of December 1881.

No. _____

MADRAS,
Dated 3-3- 1882.

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

B. N. 660 Waj 14th March 1882

D. P. Curran

Examiner of P. W. Accounts,
Madras.

*Entd. in Receipt Regr.
With order
with the Secy*

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.	
1	Kistna Eastern Deepening Salt creek from junction of main bank to Tidab Loch at Masulipatam	1881 Sept				Without Appropriation			
						1521	1521	270	

of Executive Engineers for the Month of December 1881 orders of Government.

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

Orders by Government.

No. 660 Waj 14th March 1882

The amount of Rs 4424 referred to in G. O. No. 2410 W dated 30th September 1881 has not yet been placed at the disposal of the P. W. Department and the Superintending Engineer states that a reference has been made to the Chief Engineer on the subject.

1. Funds have been placed at the disposal of the P. W. Dept. vide G.O. No. 462 W of 20th Feb 1882

The Lt. 2^d Circle Thru the Engr. P. W. Accts

Recd 14/3/82

D. C. Lonsdale

Examiner of P. W. Accounts, Madras.

28/2

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

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

P. W. C. No. 1413

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

FUND

Imperial and Provincial

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

No.

MADRAS,

Dated 3-3-1882.

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

P. L. Gonsouy

Examiner of P. W. Accounts,
Madras.

Go 504W. 24.2.82

B. N. 659 Waf 14th March 1882

Encl. in Receipt Rep.

With Orders

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.	
	Miscellaneous Irregularities Luddapah								
1	Completion Report not submitted for works below Rs 2500 each.	2	2105	2097					
	Luddapah								
2	Completion Report not submitted for works costing above Rs 2500.								
	Completing the roof of the Talug Lencherry Anantapur.	1	7795	8069					

of Executive Engineers for the Month of December -188/ orders of Government.

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

Orders by Government.

N^o 659 Wd/14th Dec 1887

The Executive Engineer states that the Overseer concerned has been called for to submit a certificate for the 1st work and that the certificate for the 2nd is again drawn to this item & work has been returned it is requested that no further delay will occur in the submission of the certificate for countersignature of the concerned Officer.

The delay in the submission of these Completion Reports is again brought to the notice of Government.

The delay in the submission of Completion Report for this work is again brought to the notice of Government. 2 Vide para 1 above

Provincial Statement of Objectionable Items in the Accounts requiring the

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	Miscellaneous Irregularities (continued) Miscellaneous Advances Suddapah Division								
3	Advanced to Mrs Arbuthnot on account of funeral Expenses of the late Supervisor Mr. Arbuthnot -								200
4	Advanced one month's salary to Mr. E. G. Mahoney Overseer for purchasing Tent.								60

of Executive Engineers for the Month of December 188/

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
These advances appear to have been made without authority they are therefore brought to the notice of Government for Orders. 1 Attention is drawn to para 290 of the Madras P.W. Code & the Sup^{rs} Sup^{ts} will see that no infringement to the rule occurs in future. 2^o The Sup^{rs} Sup^{ts} 3^o Circ^{le} thro the Secy. P.W. Dept. D. P. Gordon 10/3 18/3/82	

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

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

CIRCLE

FUND

Imperial and Provincial
Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of December 1881.

No.

MADRAS,

Dated 3-3-1882

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

Examiner of P. W. Accounts,
Madras.

Encl. in Receipt Repr.

With orders
with order

Provincial Statement of Objectionable Items in the Accounts
requiring the

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	<u>B. Project</u>		<u>Without Estimate & Appropriation</u>						
1	Obtaining Scientific and Mathematical Instruments.	Decr/81	1148	1148		1148	1148	1148	
	<u>Vellore</u>		<u>Excess over Estimate</u>						
1	Constructing Sub-jail at Kondakur.	Sept/81	10000	10202	202				

of Executive Engineers for the Month of December - 1881
orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
The Executive Engineer states that an Estimate will be submitted for sanction and appropriation of funds.	N^o 658 Wd/14th March 82 Sanction has been accorded & funds placed at disposal from the Prov. Reserve. Vide L^o No 579 Wd/6th March 82 Am
The Superintending Engineer states that the Executive Engineer has been requested to expedite the submission of the Revised Estimate.	The Sup^r Engr's attention is again drawn to this irregularity & he will explain the cause of the delay as requested in L^o No 514 Wd/27th Feb/82 Am In The Sup^r Engr's 2nd Circular. Thus the Rev^d Mr. Secy. Deskd
D. C. Gordon	14/3/82

2/3

Examiner of P. W. Accounts,
Madras.

Added
28/2

No. 85

Provincial Fund.

Application for modification of Allotments from the Grants for Minor Works, Repairs, and Tools and Plant.

Divisions.	MINOR WORKS.						REPAIRS.						Tools and Plant.
	Military.	Civil Buildings.			Communications.	Miscellaneous Public Impts.	Military.	Civil Buildings.			Communications.	Miscellaneous Public Impts.	
		Postal.	Telegraph.	Salt.				Postal.	Telegraph.	Salt.			
Salem	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	"	"	"	"	"	"	"	"	"	"	"	"	"

Station 0000000000
Dated 4th March 1882

* When Funds are applied for under Provincial, the entries should be made in this Column : when under Imperial the Columns Postal, Telegraph and Salt should be filled up as required.

Station 0000000000
Dated 4th March 1882

N.B.—The application must be submitted in triplicate, but the explanations need only be given on one copy. The other copy will be returned showing the modifications, if any, made by Government on the Superintending Engineer's proposals. And the third will after sanction be retained in the Examiner's Office. The amount of additional grants required will be entered in black ink, reductions or surrenders in red ink with the minus sign prefixed.

* Here enter the Fund.

To *Deposited 16-3-82*
The R.R. III Civil
in: Mr. Ault *Cy*

* Here enter the Fund.

Entd. in Receipt Rep

Application for modification of Allowments from the Grants for Minor Works, Repairs, and Tools and Plant.

[illegible]

Station Specularis
Dated 3rd March 1912

N.B.—The application must be submitted in triplicate, but the explanations need only be given on one copy. The other copy will be returned showing the modifications, if any, made by Government on the Superintending Engineer's proposals. And the third will after sanction be retained in the Examiner's Office. The amount of additional grants required will be entered in black ink, reductions or surrenders in red ink with the minus sign prefixed.

Submitted with reference to Supp. Inq. no. 10
Telegram dated 27th February 1882

EXPLANATION OF NECESSITY FOR MODIFICATION OF
ALLOTMENTS.

[P. W. D. Code, Chapter IX, Para. 1187.]

P. W. D. Madras.
Form No. M 46 a.

From

THE SUPERINTENDING ENGINEER,

1st CIRCLE,

To

THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT,

Through the Examiner, P. W. Accounts.

No. 1579 L, dated 3rd March 1882

Submits application for modification of

Imperial allotments for the reasons noted in the margin.

No. 99 ^B/_P, dated 11th March 1882

Forwarded to the Secretary to Government, Public Works Department.

For offg. supg. Engr.
1st circle

The Surrender may be
Credited to the Reserve with
Government under the respective
heads of account.

D. C. Carnoy

Examiner of P. W. Accounts.

Proceedings of the Government of Madras,
No. 656 W, dated 14th March 1882.

Read application from Superintending Engineer,
1st Circle, No. 1579 L of 3rd March 1882, request-
ing modification of Imperial Allotments.

ORDER THEREON.

~~The modifications~~ ^{Surrender as} shown in the accompanying
statements ~~are sanctioned~~ ^{has been credited to the Reserve under}
their respective heads G.O. No. 534 W of 1-3-82

(True Extract.)

Encl. in Re.
Receipt Regd

A. J. S. S. S.
Secretary to Government.

To the Supg. Engr. 1st Circle
" " " " " "

Here enter the Fund.

Receipts 16-3-82

Compd. S. K.

N. B.—If there is not room here for the whole of the explanation an additional half sheet or more of foolscap should be added and the explanation should be continued thereon.