

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 Examiner's 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.

714. 11. 1. 82
11544. 8. 5. 82
28344. 27. 10. 82
7844. 10. 3. 83
13411714. 19. 4. 83

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

FUND

Imperial and
Provincial

No.

MADRAS.
Dated 2 May 1883.

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

No 1391 Wd/H-5-83

D. P. Chetty

Examiner of P. W. Accounts,
Madras.

Subd. in Descript Rep.
W. H. Chetty

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *February* 1883.

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	Imperial Without Estimate Presidency Constructing a Saltrum with 30 seats Experi- mental for Native Sappers & Miners. Bangalore.	Sept 1882	538	538					
2	Provincial Without Estimate Repairs to Hassocks St. Marks Church	Feb 1883	300	300					
3	Repairing Saltrines St. George's Cathedral Madras.	Feb 1883	269	269					
4	Repairs to Washes. -mampettah Corbett Madras.	do.	360	360					
5	Petty Repairs to Office of Superintd of Stamps Madras.	do.	298	298					

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

Orders by Government.

No 1391 W d 11th May 1883

*(1) The information called
for from the Supt Engineer
in memo no 823 c d 17th
April 83 is awaited.*

*Sanction to Estimate
Still awaited.*

*These works were
previously carried
out by the Civil Dept
but in G.O. No. 307
W d 24. 11. 82. were
sanctioned to be carried
out by the D. P. W.*

*The Sec. Engrs. States
that the Heads of
Departments were called
on by order of the
Supt Engrs. 5th
to state if they had
claims for work done
and*

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6	Petty Repairs to High Court Buildings Madras Feb 1883			218	218				
7	Repairs to Hassocks St. George's Cathedral Madras do			450	450				

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

Orders by Government.

and not paid for and on receipt of replies these payments were made.

As it is too late now to sanction Estimates, the Secy. Engrs. should be instructed to submit Completion Reports countersigned by the Departl. Officer concerned.

In G.O. No. 1171 W.d. 19.4.83. the Ecclesiastical Deptl. was informed that the Charges for Repairs of Hassocks at St. George's Cathedral should be met from Pew Rents.

(266) The Supg Engineer will see that the necessary Completion Reports are furnished to the Examiner, ~~at an~~ at an early date.

(7) Orders in the Eccles. Deptl. on 11.7.19 W.d. 19th April 1883 will be awaited.

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	<i>South Arcot</i>								
	<i>Miscellaneous Irregularities</i>								
	<i>Non-submission of following</i>								
	<i>Work Vouchers</i>								
	<i>From October to Feb'y/83</i>								
8.	<i>Repairing the damaged portion of Skatoetops Anicut</i>								
	<i>February</i>								
9	<i>Repairing the damages of Mannundur and Yennapur Anicut</i>								
	<i>From Nov'r to Feb'y/83</i>								
10	<i>Constructing Sea Custom House at Port Novo</i>								
11	<i>Improvements to the Head Assist. Collector's Bungalow and out House at Venneda-challuvu.</i>								

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

Orders by Government.

The non-submission of these Work Vouchers is again brought to notice of Government

(8 to 11.) Orders issued on O.F. of January 1883 should receive early attention

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12	February 1883 Constructing Taluk Cutcherry at Moyakoorpam.								
13.	Constructing a Second Class Taluk Cutcherry at Tiruvady.								
14	Providing additional accommodation for the Sub. Collector at Sindivanam.								
	Deposits Ordinary Stems outstanding for more than 3 months.								
15	6 Stems deposited from May 1881 to August 1882								

No. 1239

[P. W. D. Madras, Form No. M 64 a—Inner Sheet.]

of Executive Engineers for the Month of *February* 1883
orders of Government.

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

Orders by Government.

Vide remarks against
items from 8 to 11.

(12 to 14) See order passed
(12 to 14) other side.

No. 816/ of this Sum
 represents the amount
 of Seigniorage for
 Greenock which has
 not yet been debited
 to this Departt. in
 the Civil Exchange
 Accounts. The
 remainder as the
 Security taken from
 a Contractor in May/81.
 and not yet paid away.

(15) For *Supra-lugos' attenuata*
(18) For *Supra-lugos' attenuata*

Provincial Statement of Objectionable Items in the Accounts requiring the

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	Replies to Audit Notes.								
	South Arcot for								
16	March 1882 Decr. 1882 & January 1883.								
	Buckingham Canal for								
17	December 1882 and January 1883.								

of Executive Engineers for the Month of February 1883 orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
In submitting to the notice of Government that these Audit notes have not yet been replied to, begs to invite attention to the extraordinary delay in the case of the first mentioned Audit note sent from this Office more than a year ago.	(16 & 17 / Orders issued in C.S. Sfr J anuary 1883, should receive very early attention. The great delay in replying to the first mentioned Audit note should be explained.

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18	<i>Presidency</i> Constructing Iron Sheets in the Import Yard of Sea Custom House & Providing ^{Super} Turn Tables & Laying Rails at Sea Custom House Madras. <i>July 1882</i>								

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

Orders by Government.

The *Sec. Engineer* States that the Completion Report & Certificate are with the Collectors of Sea Customs Madras.

(18) They should be obtained from that Officer, and early submitted to the Examiner.

D. P. Curran

Examiner of P. W. Accounts.
Madras.

Spys *Feb* *2/5/83*

See us 11/5

to the Suppl. Page Fifth Circle
Who the Examiner P. W. Accounts
Extract from (7) to
Muzumdar & Co. & Co. & Co.
of the same.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

188

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

Orders by Government.