

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 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. 2. Submitted to Superintending Engineer. 3. Not yet submitted.
B. Abstract detail estimate by sub-heads, and so on.	

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.

Co. 195. h. 17. 183
Co. 314. h. 29. 183

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 4

FUND Provincial & Imperial

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

No. _____

MADRAS,
Dated 2nd February 1883.

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

No. 602 way 23/2/83

By Handwritten Signature
Acfg. Examiner of P. W. Accounts,
Madras.

With order
Date 2. 2. 1883

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

November 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.	
	<u>Provincial</u> <u>Kalgiri</u> <u>Without Estimate</u>								
1	Ootacamund Bazar Drainage Scheme	October 1882	5353	5353	.	.	.	.	2,720
	<u>Excess over Estimate</u>								
2	Repairing white and color washing Government House and Subsidiary buildings at Ootacamund	June 1882	1530	2220	690				
	<u>North Arcot</u>								
	Sub-Magistrate's bungalow at Sankarany	August 1882	13,450	13,894	444	.	.	.	10

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

Orders by Government.

No 602 Waj 23/2/83.

The sanction to estimate referred to in G. O. No 195 W dated 17th January 1883 has not yet been communicated to this office.

In the final remarks in the objectionable item statement for July 1882, the Executive Engineer stated that the Completion Report has not yet been received from the Supervisor, nothing further has been heard on the subject.

The Executive Engineer states that the excess will be explained in the Completion Report which is under preparation.

an estimate for this work was sanctioned in G. O. No 314 W dated 29th January 1883.

The Superintending Engineer will see to the early removal of these items which have been standing objection for a long period. There should be no further delay in the submission of the completion reports.

Provincial Statement of Objectionable Items in the Accounts
requiring the

of Executive Engineers for the Month of
orders of Government.

November 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>Coimbatore</u>								
	<u>Miscellaneous Irregularities</u>								
4	Rent due from Mangalore Municipality			2464-					

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

Orders by Government.

The amount has been outstanding since May 1882. 3
The Executive Engineer states that the case is under reference between the Superintending Engineer and the President of the Municipality.

The Suply Engr will see to the removal of the item as soon as possible. The Suply Engr should refer the matter for the orders of Govt if considered necessary.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

November 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.	
	<u>Imperial</u> <u>Nilgiri</u> <u>Without Estimate</u>								
5	Supplying Privy Pans and Urinals for the Barracks at Wellington	October 1882		536	536				
6	White washing the Military Bunkelmas at Wellington "Minor Repairs"	October 1882		463	463				83
7	Repairing Tower of Lawrence Asylum	November 1882		291	291				263

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

Orders by Government.

The Executive Engineer states that Estimate will be submitted for sanction

The end heard was removed from the Estimate with the reference to the Office Note No. 3886. Dated 11th July 1882. from the Secretary to Government Public Works Department.

The Executive Engineer states
that the case will be disposed
of shortly.

The Executive Engineer
should have obtained
consent to a Supplemental
Estimate long before this.

The Executive Engineer states that our Estimate has been submitted for sanction.

4 The expenditure incurred on these works should be repaid by Sanitation Districts as soon as possible.

20/2

The subject is correct
from the point of view

Sept 23/2/83.

Ch

W. H. Anderson
Adj. Examiner of P. W. Accounts

Madras.

APR 2 1962

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of (1882) Madras.
PUBLIC WORKS.

Dated December, 12th.

Recd.

Encl.

G.O., 12th Dec. 1882, No. 3282 W.

DECEMBER.

Nos. 86-87.

European Prison at Ootacamund.

*Estimate for repairing the roof of the —,
sanctioned.*

12TH DECEMBER 1882, No. 3282 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works

No. 86.

READ—the following letter from Colonel T. E. TENNANT, Inspector-General of Jails, to the Chief Engineer, Public Works Department, dated Cannanore, 30th November 1882, No. 325 :—

I have the honor to forward, for the sanction of Government, the accompanying estimate, amounting to Rs. 750, for repairing the roof of the European Prison at Ootacamund.

2. The terraced roof over the entrance hall and guard-room, as well as that over the hospital and front verandah, leaks badly. Repairs have been made from time to time, but it has now become necessary to remove the whole of the old cracked surface, as detailed in the specification report accompanying the estimate.

3. The work can be given on contract, and will be supervised by the Superintendent of the Prison. Funds are available from the allotment granted to the Jail Department for "Petty Construction and Repairs."

No. 87.

ORDER—dated 12th December 1882, No. 3282 W., Public Works.

The estimate, amounting to Rs. 750, for repairing the roof of the European Prison at Ootacamund, is sanctioned for execution by the Jail Department.

2. This sanction has been registered as Provincial No. 182 W. of 1882-83, and classified as Civil Buildings, Repairs.

(True Extract.)

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

To the Inspector-General of Jails, with three enclosures.
" Superintending Engineer, Fourth Circle.
" Examiner, Public Works Accounts.
" Judicial Department.

Ltd. S. T. Austin.
By Mr. Gyles