

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 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:—

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| 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.

A. No 2187. h. 25. 6. h.
A. No 2526. h. 27. 9. h.
" " 2689. h. 16. 10. h.
B. " 3356. h. 19. 12. h.
A. " 407. h. 6. 2. 13.

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Fifth

FUND Imperial and Provincial

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

No. _____

MADRAS,

Dated 5th February 1883.

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

Reddington
Examiner of P. W. Accounts,
Madras.

Mo 675 w/d 1st March 83
Withanore

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *November* 1882
orders of Government.

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>Presidency Division</u>								
<u>Imperial</u> <u>Without Estimates</u> Constructing a Latrine with 30 seats Experimental for Natives of Chappers and Miners Bangalore —————	Sept 1881	538	538					
Constructing Dummy Wagons —————	Oct 1882	1415	1415				1116	
<u>Chingleput Division</u>								
Constructing a covered and low side Wagon for the use of Batteries Mahratt —————	Sept 1882	891	891					
<u>Presidency Division</u>								
<u>Provincial</u> Rebuilding 2 Temporary Sheds at the General Hospital Madras —————	Nov 1882	290	290		290	290	290	

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

Orders by Government.

No 675 W.D. 1st March 1883

Sanction to estimate still awaited

Do ——— Do

Do ——— Do

If this work was carried out on emergency it is time an estimate was sanctioned.

vide G.O. No 3356 W dated 17th Dec 1882

2. Estimate should be submitted as early as possible vide also G.O. No 2689 W dated 16th Oct 1882

3. Estimate for No 965 machine vide G.O. No 409 W of 6th Feb 1883.

4. The Supt Engineer will submit an estimate for the work referred to at an early date

Provincial Statement of Objectionable Items in the Accounts
requiring the

of Executive Engineers for the Month of *November* 1882
orders of Government.

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	<i>Provincial (continued)</i> <i>Miscellaneous Irregularities</i> <i>Works for which revised estimates are likely to be required</i>								
	Constructing Agricultural Eng College at Hyderabad 1881		33,088	31,920					
	<i>Presidency Division</i> <i>Miscellaneous Irregularities</i> <i>Completion Reports for works costing over Rs 2500 now due</i>								
	Constructing Iron Sheds in the Dockyard of Sea Customs House and Providing Truck Turn-Table and Laying Rails at Sea Customs House July Madras 1882		16,375	14,636					

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

Orders by Government.

Sanction to revised estimate still awaited

5. No Supg Engineer's attention directed to G.O. No. 4770 dated 13.12.1883 and the will resubmit as early as possible for sanction the plan & estimate returned to him with G.O. No 2506 dated 26.12.1882.

6. The non receipt of this Completion Report is again brought to notice. The Completion Report should be forwarded to the Examiner P.W. as early as possible without further delay.

Provincial Statement of Objectionable Items in the Accounts requiring the

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

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.	
	<i>Provincial (continued)</i> <i>New submission of</i> <i>Work Voucher's</i> <i>October 1882</i>								
4	<i>New double storied</i> <i>Porricks for 200 men with 100</i> <i>out houses at Ponnammallu 1882</i>			6,885	6,935				

Chingleput Division

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
<p>In the Transfer Report of the Chingleput Division dated 14 December 1882, between Col. Smallby and Mr. Carlless Executive Engi. near remarks that the work Vouchers for this work will be sent as soon as the distribution of the loss sustained by sale of certain Materials according to the sub-heads for which they were originally purchased has been made but as ample time has been allowed to enable this being done the delay in the submission of the Work Vouchers is brought to notice of Government.</p>	<p>7. The suply Engineer will be to this and expedite the submission of the work vouchers to the Examiner P.W. accd.</p>

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of orders of Government.

188

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.	
5	Stock Articles not counted								
	Non-submission of following Work Vouchers October								
	1. Pelandorai Anicut Lengthening								
	2. Shatalope Anicut Repairing the damaged portion of								
	November 1882								
6	1. Pelandorai Anicut Lengthening								
	2. Restoration of Pelandorai Anicut								
	3. Improvements to the Shatalope Anicut								

South Arcot

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

Orders by Government.

8. In the above Transfer Report Executive Engineer states that the Stock Articles were last counted in September 1878, but as Code Para 1344 states that Stock Articles should be counted at least once a year the matter is brought to notice of Government.

8. The Superintending Engineer will see that the provisions of para 1344 of the Code are carried out at an early date.

The non-submission of 9. vide para 7 above.

Provincial Statement of Objectionable Items in the Accounts
requiring the

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	4. Repairs to the damaged portions of the Shattatope Anicut.								
	5. Constructing Sea Custom House at Porto Novo								
	6. Improvements to the Head Asott Collector's Outchery at Virudachulam								
	7. Constructing Subsidiary part and out houses at Mannargudi								
7	Replies to Audit Notes for March 1882 September 1882 October 1882								
8	Buckingham Canal Replies to Audit Notes for September 1882 October 1882 November 1882								

of Executive Engineers for the Month of
orders of Government.

November

1882

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
<p>of these Work Vouchers is brought to notice of Government.</p> <p>Brings to notice of Government for orders that these Audit Notes have not yet been replied to.</p> <p>Do ————— Do</p>	<p>10. These Audit Notes should not remain unreplyed to for such a length of time by the Executive Engineers concerned and the superintending Engineer's attention is drawn to the matter.</p> <p>Supy. Engr. & Civil Engr. 10.10.1882</p> <p>Accepted 2/3/83.</p>

R. J. Hamilton

Ag. Examiner of P. W. Accounts,

Madras.

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

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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.

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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.

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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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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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A. No 3064. D. 20. 11. R
B. 3412. D. 22. 12. R

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 6"

FUND Local.

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

No. _____

MADRAS,

Dated 2 February 1883.

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

No 676 Waf 1st March 1883

R. G. Hamilton
Examiner of P. W. Accounts,
Madras.

Witham Order

Provincial Statement of Objectionable Items in the Accounts requiring the

Item No.	Particulars of each Item.	Month in the Accounts of which Obligations for Expenditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRIATION OF THE YEAR.			Expenditure during the Month.
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	Tanjore Division No Estimate. Closing breaches on Road No 79	November 1882		300	300				300

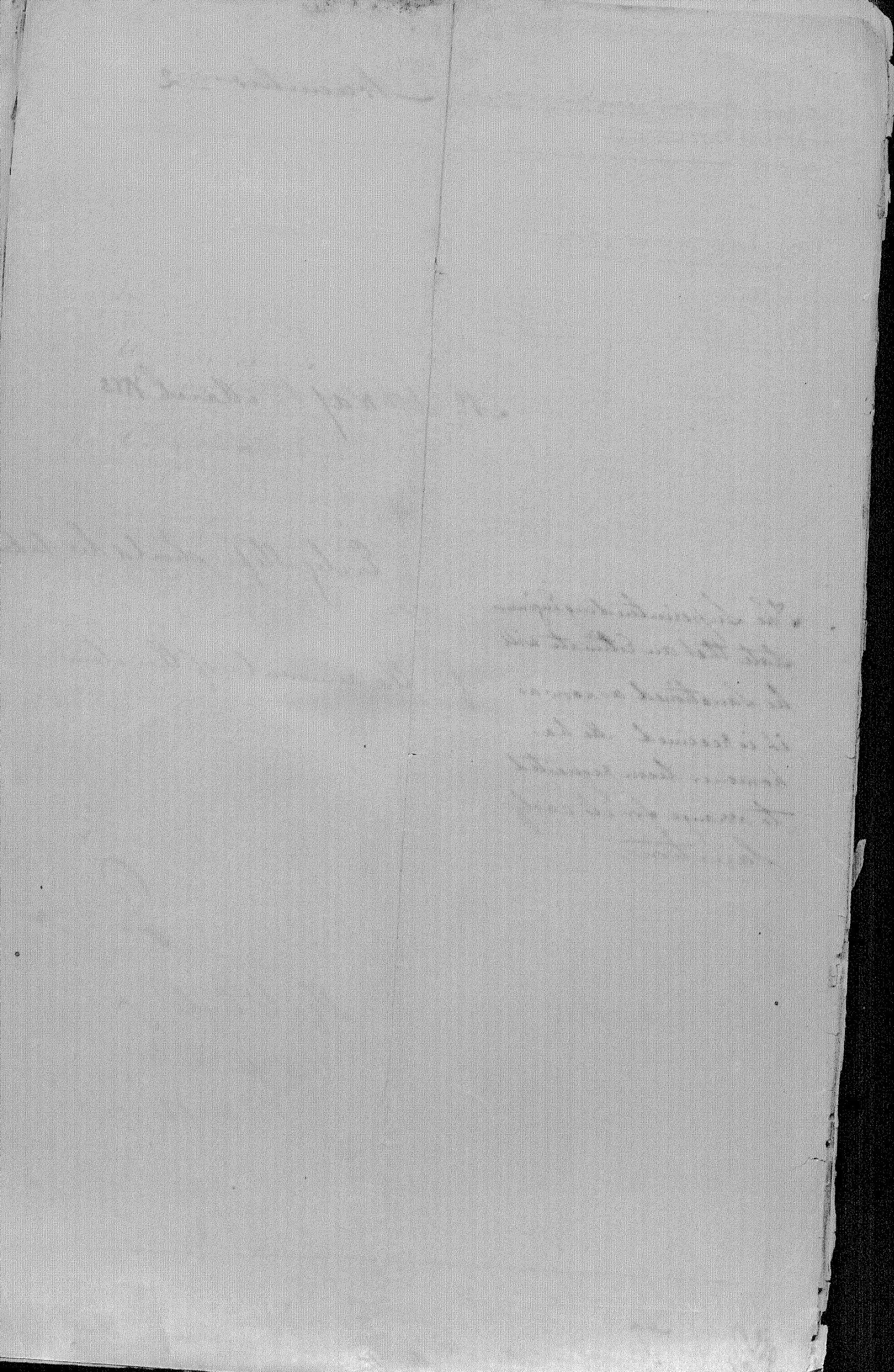
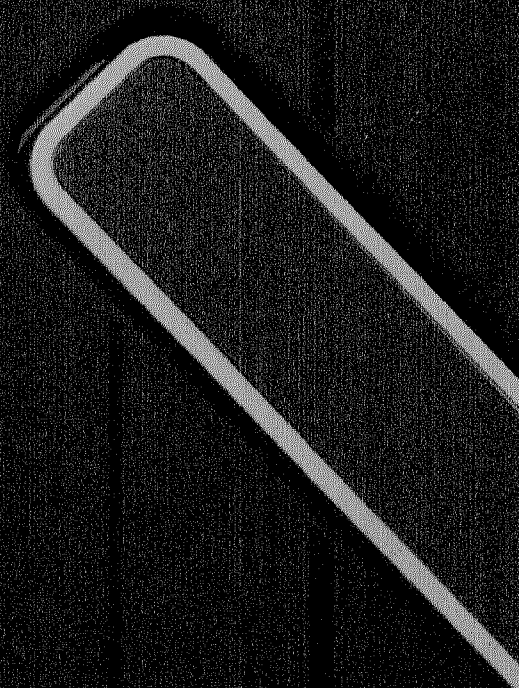
of Executive Engineers for the Month of
orders of Government.

November 1882

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
<p>The Superintending Engineer states that an Estimate will be sanctioned as soon as it is received. He has however been requested to arrange for its early sanction.</p>	<p>No. 676 Wd 1st March 1883.</p> <p>Early steps should be taken for the removal of this item.</p> <p>Sept 2/3/83.</p> <p>S. E. G. C. 1883</p>

Sg. Examiner of P. W. Accounts,

Madras



B5



A4

