

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 those 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.

Co. 2187. W. 25. 8. R
Co. 2526. W. 27. 9. R
" 2689. W. 16. 10. R
" 33. W. 6. 1. R
" 407. W. 6. 2. R
" 675. W. 1. 3. R

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 5th

FUND Imperial and Provincial

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

No. _____

MADRAS.

Dated 5-3- 1883.

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

No 862 Wdy 15-3-83

Reginald
By Examiner of P. W. Accounts,
Madras.

Subd. in Receipt Reg.
With orders

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

December 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.	
	Presidency Imperial Without Estimate								
1	Constructing a Latrine with 30 seats Experimental for Station of Sappers and Miners Bangalore Sept/82		538	538	-	-	-	-	
2	Constructing Dummy Majors Feb/82		2,730	2,700	2,730	2,730	30	13/6	
3	Clearing and arranging the displaced Tiles on the roofs of Military Buildings Bangalore Dec/82		548	548	-	548	548	548	
	Provincial Without Estimate								
4	Tools and Plant Value of Levelling Instruments supplied to office of Chief Engineer for Irrigation Coimbatore Dec/82		229	229	-	229	229	229	
	Office Irregularities Works for which revised Estimates are likely to be required.								
5	Constructing Agri. cultural College at Sai, Dapt	Aug/82	33,015	31,928	-	-	-	-	

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

Orders by Government.

No 862 Wd 15th March/83

The Estimate is still with the truly deft below as manager will now be sent to the 502 8-12/82

Sanction Estimate still awaited

Do Do

Sanction Awaited the Exe. as the Engineer does not state if he had any sort of authority to carry out this work before the Estimate was sanctioned.

No Estimate was sanctioned in G.O. No 76216 of 8th March 1883

The Superintendent should be explained with over any delay.

Estimate promised
Sanction awaited

Early steps should be taken for the revision of these items

Revised Estimate for No 47023

Sanctioned in G.O. No 66510 dated 15th March 1883.

Sanction Revised Estimate still awaited.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *December* 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.	
	<i>After Irregularities</i> <i>Completion Report for work costing over Rs 2500 now due</i> 6 <i>Constructing Iron Sheds in the Import Yard of Sea Custom House and Providing Truck Turn Table and Laying Rails at Sea Custom House Madras</i> <i>July 12 16,375 14,636</i>								
	<i>South Arcot</i> <i>Submission of following Work Vouchers</i> <i>From October to December 1882.</i> 7 <i>Relandurai anicut lengthening</i> 8 <i>Restoration of the Relandurai anicut</i> 9 <i>Repairing the damaged portion of Shatia anicut for November and December 1882.</i> 10 <i>Constructing Sea Custom House at Porto Novo</i> 11 <i>Improvements to the Head Assistant Collector's bungalow at Visudachellam</i>								

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

Orders by Government.

The Completion Report for this work is still awaited.
The Completion report should be forwarded to the Engineer P. W. acct without any further delay.

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

The Suplty Engineer is directed to

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.	
12	Constructing Subsidiary Jail and Out houses at Mannargudi								
	Replies to Audit Notes for March and November 1902								
13									

of Executive Engineers for the Month of
orders of Government.

December 1882

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
The non-submission of these Work Vouchers is brought to notice of Government.	to the early submission of these work vouchers to the Examiner
Brings to notice of Government that these Audit Notes have not yet been replied to.	The Suplyr will see to these audit notes being replied to at once
	CH 9/3
	Suply mpr 5th Acl tho the Sp. P.W. acct. ✓ Sent 15/3

By *Regdland*
Examiner of P. W. Accounts,

Madras.

GENERAL.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated February, 6th.

Recd.

Encl.

G.O., 6th Feb. 1883, No. 407 W.

FEBRUARY.

Nos. 54-55.

Wagons.

*An estimate for two — for the use of the
Artillery at St. Thomas' Mount, sanctioned.*

6TH FEBRUARY 1883, No. 407 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 54.

READ—the following letter from Colonel H. L. PRENDERGAST, R.E., Superintending Engineer, Fifth Circle, to the Chief Engineer, Public Works Department, dated Chepauk, 26th January 1883, No. 3705 :—

With reference to G.O., No. 1655 W., dated 30th June 1882, I have the honor to submit for sanction an estimate of Rs. 965 for constructing a covered wagon and a truck for the Artillery at the Mount. The estimate is prepared upon the plan received with G.O., No. 1927 W., of the 31st July 1882.

One Estimate.
„ Specification.

No. 326 C.

Submitted for the approval of Government in the Military Department.

(By Order.)

31st January 1883.

(Signed) J. PENNYCUICK, Major, R.E.,
Dy. Chief Engineer, P.W.D.

No. 709, Military.

Approved.

2nd February 1883.

(Signed) E. L. HANKIN, Colonel,
Acting Secretary to Government.

No. 55.

ORDER—dated 6th February 1883, No. 407 W., Public Works.

The estimate, amounting to Rs. 965, for constructing one covered and one low-sided wagon for the use of the Artillery at St. Thomas' Mount, is sanctioned against the Minor Works grant to the Chingleput Division.

2. This sanction has been registered as Imperial Ordinary No. 42 W. of 1882-83 and classified as Military, Original Works.

(True Extract.)

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

To the Superintending Engineer, Fifth Circle, with Enclosures.
„ Examiner, Public Works Accounts.
„ Military Department.

Exd. J. Henricus.

Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of (1882) Madras.
PUBLIC WORKS.

Dated August, 25th.

Recd.

Encl.

G.O., 25th Aug. 1882, No. 2187 W.

AUGUST.
Nos. 162-163.

General Hospital.

Directing the submission of plans and estimates for the out-patients ward, and intimating the allotment of Rs. 7,000 for the three pavilion sheds, &c., in the —.

doing petty repairs out of the monthly allowance of Rs. 100 which, it is understood, they receive for this purpose; an estimate, amounting to Rs. 6,070, for general repairs to the whole building is now with me, but I have no funds wherewith to meet it.

As to the blinds, 211 in number, the repair of these, estimated at Rs. 2,710, is being executed; that of 82 is finished, and that of the remaining 129 will be finished by the 20th September next, the work is not being done faster because of the objections raised to removing all the blinds at one time for the purpose. Objections not of course made by me, as it would be very much to the convenience of the department that they were all removed at once for the purpose.

The Chief Engineer's No. 509 E., dated 2nd August 1882, is returned.

No. 1843.

Endorsement on the above.

The Executive Engineer shows that the plan for the out-patients' room is only one item out of a large demand for improvements.

2. The pavilion sheds have to be rebuilt.

3. The Hospital was whitewashed in 1880, and has not been left untouched for five years.

4. The Hospital authorities object to having the blinds taken down all at once for repairs; on this account there is delay, but it is not attributable to the Public Works Department.

(Signed) H. L. PRENDERGAST, Colonel, R.E.,
Superintending Engineer, 5th Circle.

18th August 1882.

No. 163.

ORDER—dated 25th August 1882, No. 2187 W., Public Works.

The submission of the required plans and estimates for the out-patients ward should be expedited.

2. A sum of Rs. 7,000 has since been allotted in G.O., No. 1999 W., dated 7th August 1882, for the three pavilion sheds and other special repairs stated to be urgently needed.

(True Extract.)

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

To the Superintending Engineer, Fifth Circle.

" Surgeon-General with the Government of Madras, with three enclosures.

" Public Department.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1882} Madras.
PUBLIC WORKS.

Dated August, 25th.

Recd.

Encl.

G.O., 25th Aug. 1882, No. 2187 W.

AUGUST.
Nos. 162-163.

General Hospital.

Directing the submission of plans and estimates for the out-patients ward, and intimating the allotment of Rs. 7,000 for the three pavilion sheds, &c., in the —.

16TH OCTOBER 1882, No. 2689 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 88.

READ—the following letter from Colonel H. L. PRENDERGAST, R.E., Superintending Engineer, Fifth Circle, to the Chief Engineer, Public Works Department, dated Chepauk, 13th October 1882, No. 2532 :—

With reference to G.O., No. 2526 W., dated 27th September 1882, I have the honor to report that the Executive Engineer at the Presidency proposes to surrender Rs. 3,499 from the budget grant for additional married quarters for European Non-commissioned Officers of the "Queen's Own" Sappers and Miners at Bangalore; Item No. 12, Rs. 5,240. The amount required for the dummy wagons is for Bangalore Rs. 2,700 and for the Mount Rs. 965, or together Rs. 3,665. There are so many demands on the grants for Minor New Works that there is no money to spare, and I would propose that Rs. 3,499 being transferred as above the balance Rs. 166 may be taken from the allotment of Rs. 22,000, Item No. 2 of the budget for the Artillery Barracks at the Mount.

No. 89.

ORDER—dated 16th October 1882, No. 2689 W., Public Works.

The transfers of funds proposed in the above letter are sanctioned subject to the approval of the Government of India, which will be applied for in the usual form.

2. The Superintending Engineer will see to the early completion of the dummy wagons, submitting estimates in the meanwhile for sanction.

(True Extract.)

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

To the Superintending Engineer, Fifth Circle.
,, Examiner of Public Works Accounts.
,, Military Department.

Exd. C. Howarth
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1882} Madras.
PUBLIC WORKS.

Dated October, 16th.

Recd.

Encl.

G.O., 16th Oct. 1882, No. 2689 W.

OCTOBER.
Nos. 88-89.

Dummy Railway Wagons.

The proposed transfer of funds for the construction of —, sanctioned.

27TH SEPTEMBER 1882, No. 2526 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Military Works.

No. 209.

READ—the following letter from Lieutenant-Colonel J. EWING, Officiating Quartermaster-General, to the Secretary to Government, Public Works Department, dated Ootacamund, 23rd September 1882, No. 1056 :—

With reference to Proceedings of Madras Government, No. 1927 W.,* dated 31st August 1882, I have the honor, by desire of the Commander-in-Chief, to forward for the information of Government the accompanying copy of letter † from the Officer Commanding Bangalore Division regarding funds necessary for the erection of dummy wagons at Bangalore, and to request that the necessary orders may be issued for the provision of the required funds at an early date, with a view to the wagons being constructed according to the standard plan as soon as possible to enable His Excellency to witness practice with them during the approaching cold weather.

ENCLOSURE.

From Lieutenant-General W. PAYN, C.B., Commanding Bangalore Division, to the Quartermaster-General, Ootacamund, dated Bangalore, 20th September 1882, No. 418.

Referring to your No. 1011, dated the 16th instant, I have the honor to report that I have only learned yesterday that delay is likely to arise in the erection of the dummy rail wagons and truck owing to the non-provision of funds for the purpose.

2. Inquiries from the Executive Engineer, Presidency District, as to the measures adopted by him towards the provision of the wagons, elicit that, on the 6th July, he applied to the Madras Railway officials for information as to whether they could supply the wagons and at what cost.

On the 18th idem, the Superintending Engineer was asked whether expenditure might be incurred in anticipation of estimate, a reply in the negative being received.

On the 23rd August, the Railway officials replied that wagons, such as were required, could be supplied at Rs. 1,000 each.

On the 29th August, the Executive Engineer reported to the Superintending Engineer that Rs. 2,700 was the approximate amount needed to build the three wagons and one truck.

3. The estimate was submitted for approval by the Assistant Engineer yesterday.

The plan submitted is not in accordance with that forwarded with G.O., No. 1927 W., dated 31st July 1882, but is that of the covered wagon and low sided goods truck of the Madras Railway, the drawings of which had been finished, and the estimate for which was in a forward state of preparation prior to the Government order above being issued.

4. The Executive Engineer stated, however, in conversation yesterday with my Assistant Quartermaster-General, that the wagons and truck according to the standard plan would not cost more, probably less, than the estimate he had prepared, and that the work—so soon as funds are placed at his disposal—would be carried out in accordance therewith.

No. 210.

ORDER—dated 27th September 1882, No. 2526 W., Public Works.

The Superintending Engineer, Fifth Circle, will arrange for the wagons being ready in time, the funds required being provided by re-appropriation from works in progress in the Circle. The proposed transfers should be submitted for sanction in due course.

(True Extract.)

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

To the Superintending Engineer, Fifth Circle.
,, Examiner, Public Works Accounts.
,, Military Department.

Exd. S. T. Austin.
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BUILDINGS AND ROADS.
MILITARY WORKS.

Govt. of (1882) Madras.
PUBLIC WORKS.

Dated September, 27th.

Recd.

Encl.

G.O., 27th Sept. 1882, No. 2526 W.

SEPTEMBER.
Nos. 209-210.

Dummy Railway Wagons.

*The Superintending Engineer, Fifth Circle,
directed to arrange for the — being ready
in time for His Excellency the Commander-
in-Chief to witness practice with them
during the coming cold season.*

B5

A4