

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.

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Fourth

FUND Provincial and Imperial

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

No. _____

MADRAS,

Dated 3rd March 1883.

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

No 863 Wd/15-3-83

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

Co. 314. h. 29. 1. B
" 602. h. 23. 2. B

With orders
Intd. in Receipt Regr.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

No. 268.

READ—the following letter from Colonel J. BEATTY, R.E., Superintending Engineer, Fourth Circle, to the Chief Engineer, Public Works Department, dated Coimbatore, 2nd January 1883, No. 1:—

I have the honor to submit, herewith, a revised estimate, amounting to Rs. 94,000, for the drainage of the Ootacamund Bazaar.

- 1 Plan.
- 1 Estimate.
- 1 Abstract.
- 1 Comparative Statement.
- 1 Duplicate Abstract.

2. The original estimate, which amounted to Rs. 57,200, was submitted with the report of the Committee on Improvements to the Station of Ootacamund, on which orders were passed in Proceedings, Madras Government, No. 286 W., of 1st February 1882.

3. The general plan of the bazaar, showing the position of the proposed drains, which was submitted by the Committee, has been checked and found correct, so that the lengths of the drains entered in the revised estimate are the same as those previously given.

4. The chief causes of the excess in the revised estimate are—

- (i) The substitution of stone slab drains set in concrete for brick-in-surki drains on a concrete bed.

The stone-work will, of course, be more durable and cheaper in the end than the brick.

- (ii) The original estimate provided only for sectioning the existing rough-stone saucer drains with concrete, and plastering them with cement. It is now proposed to substitute stone slab drains for the old rough-stone work.

5. The rates for the slab drains include the cost of the house connections.

6. Metalling with broken stone was provided for originally on either side of the drains, but now gravelling of greater width has been estimated for.

7. A sum of Rs. 401 is entered for cutting catch drains on the hill side above to divert flood-water and prevent it entering the bazaar.

8. As observed in the report, by means of the proposed drains the liquid sewage which now stagnates in many places and soaks into the soil will be quickly carried off, while the improvement in the appearance of the place will be marked.

No. 269.

ORDER—dated 29th January 1883, No. 314 W., Public Works.

The revised estimate, amounting to Rs. 94,000, for the drainage of the Ootacamund Bazaar, is sanctioned.

2. The excess of Rs. 36,800 over the original estimate for Rs. 57,200 is explained in the Superintending Engineer's letter above recorded.

3. This sanction has been registered as Provincial No. 217 W. of 1882-83 and classified as Miscellaneous Public Improvement, Original Works.

(True Extract.)

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

To the Superintending Engineer, Fourth Circle, with five Enclosures.
" Examiner, Public Works Accounts, with Abstract Estimate.
" Financial Department.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of (1883) Madras.

PUBLIC WORKS.

Dated January, 29th.

Recd.

Encl.

G.O., 29th Jan. 1883, No. 314 W.

JANUARY.

Nos. 268-269.

Ootacamund Bazaar.

*A revised estimate for the drainage of the
—, sanctioned.*

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated January, 29th.

Recd.

Encl.

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P. W. D. Madras.
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R. G. Mardonald
Examiner of P. W. Accounts,
Madras.

With orders
Intd. in Receipt Regs.

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.	
	Miscellaneous Irregularities Not gone Works for which revised estimates are likely to be required								
4	Binchona building at Neddualtam								
5	Constructing Government House at Norwood								
6	Stock Balance								

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

Orders by Government.

Sanction to the excesses should have been obtained when the necessity for them arose

The Executive Engineer states that a revised estimate is under preparation

There are several excesses on sub-heads which will probably necessitate a revised estimate.

The Executive Engineer states that a statement showing the excesses has been submitted for sanction

The balance on 31st December has exceeded the reserve by Rs 2440.

The revised estimate amounting Rs 38220 was sanctioned by G.O no 749 dated 8th March 1883.

The statement showing excesses on sub-heads has been received & is under disposal

The Superintending Engineer will

Provincial Statement of Objectionable Items in the Accounts requiring the

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7	Miscellaneous Advances House Rent paid to Apprentice Overseer Mr. J. G. Campbell			17.8-					
8	Coimbatore Excess over Estimate Constructing Head Assistant Collectors Catchment at Gundapur	Dec. 1882	8638	9093	408	"	"	"	876
9	Miscellaneous Irregularities Rent due from Mangalore Municipality			28 1/4					

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

Orders by Government.

The Executive Engineer states that the excess will be reduced as soon as the bricks which are now moulded in large quantities are burnt.

Mr. Campbell, being a civilian is not entitled to House Rent. The Executive Engineer has therefore been asked to recover the amount.

The Executive Engineer states that work is completed and that the excess will be explained in the completion report.

The amount has been outstanding since May 1882. The Executive Engineer states that the case is under reference between the Super.

Repayment should be recovered at once.

The completion Report should be forwarded at an early date and this item removed.

The Supt. Engineer's attention is called to the latter part of para 3 of G.O. No. 6020 of 23rd Feb. in May 1883.

Provincial Statement of Objectionable Items in the Accounts requiring the

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	<i>North Arcot</i>								
	<i>Works for which revised estimates are required</i>								
10	<i>Taluk Butcherry at Wallajapett.</i>	<i>Nov 1882</i>	<i>29800</i>	<i>7248</i>	<i>"</i>	<i>"</i>	<i>"</i>	<i>"</i>	<i>"</i>
	<i>Imperial</i>								
	<i>Vilgiri</i>								
	<i>Without Estimate</i>								
11	<i>Supplying privy pans and urinals of the Barracks at Wellington</i>	<i>Oct 1882</i>	<i>"</i>	<i>536</i>	<i>536</i>	<i>"</i>	<i>"</i>	<i>"</i>	<i>"</i>
12	<i>White washing the Military buildings at Wellington</i>	<i>Oct 1882</i>	<i>"</i>	<i>546</i>	<i>"</i>	<i>"</i>	<i>"</i>	<i>"</i>	<i>"</i>
	<i>Minor Repairs</i>								

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

Orders by Government.

*intending Engineer and the Municipality.
Early decision appears desirable*

The Executive Engineer states that the Revised Estimate for this work is under preparation

The revised Estimate should be submitted as early as possible.

The Executive Engineer states that sanction to Estimate will be obtained shortly.

This Subhead was removed from the Estimate with reference to Secretary to Government Public Works

The Superintending Engineer will

Provincial Statement of Objectionable Items in the Accounts requiring the

[illegible]

of Executive Engineers for the Month of
orders of Government.

Remember

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Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
Department Office note N^o 388, C. dated 11th July 1882 The Executive Engineer states that the case will be dis- posed of shortly. Executive Engineer should have obtained sanction to supplemental estimate long ere this	will see to the early removal of these objectionable items
By <i>M. M. M. M.</i> By Examiner, P. W. Sect. Madras <i>[Signature]</i> 15/3	<i>[Signature]</i> Supt. Engr. Fourth Circle, The S. P. P. W. Sect. Dated 15/3