

P.W. C. No. 11473

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:—

- | | | |
|--|---|--|
| 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.

Go. 3468w of 3-12-83
A

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

Second

FUND

Imperial and Provincial

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of October 1883.

No.

MADRAS,

Dated 20 December 1883.

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

No. 6 W of 4 Jan'y/84

D. P. Gordon

Examiner of P. W. Accounts,

Madras.

With disposal

Subdu kept kept

with order

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.	
	<i>Imperial Military Want of Estimate. Engraving Project- Imperial Military Repair</i>								
1	<i>Compensation for quarters paid to Apprentices Overseers</i>	<i>Sept. 1883</i>		<i>294</i>	<i>294</i>				
	<i>Provincial. Nellore Division.</i>								
2	<i>Petty Repairs to Tools and Plant.</i>	<i>Aug. 1883</i>		<i>531</i>	<i>531</i>				
	<i>Stock Manufacture</i>								
3	<i>Lime manufacture at Nellore.</i>	<i>Sept. 1883</i>		<i>934</i>	<i>934</i>				

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

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

Orders by Government.

No: 6 W of 4" Jan'y/84

Sanction to a formal Estimate is awaited.

Item No 1 Vide orders on the O. I. S. for September 1883

The Superintending Engineer has been requested to obtain the sanction of Government to an Estimate as the outlay is beyond his power of Sanction.

Item No 2 Vide orders on the O. I. S. for August 1883

3. The Superintending Engineer has been requested to obtain the sanction of Government

Item No 3 Vide orders on the O. I. S. for September 1883

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *October* 188³
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.	
	<u>Excess over estimate</u>								
	<u>Kistna Western.</u>								
4	Constructing Divisional office at Pugeralla. May 1883.	May 1883.	14520	15456	936				329
	<u>Miscellaneous Irregularities</u>								
	<u>Works for which revised Estimates are likely to be required.</u>								
	<u>Mellore Division</u>								
5	Constructing a second class Salug butcherry at Kotah. Nov. 1882.	Nov. 1882.	14750	8670					

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

Orders by Government.

Government to an estimate.

Orders of Government awaited on Superintending Engineer's letter No. 2353 K. S. of 12th Dec/83 forwarding the Completion Report for the work and explaining cause of excess.

Item No. 4 Vide orders just issued authorising the excess outlay being accepted.

The Executive Engineer states that the revised estimate is under preparation.

Item No. 5 Vide orders on the C.I.S. for September 1883

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.			the 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>Excess over sanctioned limit of Reserve Stock</u>								
	<u>Kistna Eastern.</u>								
6	Small Stores		1700	1895	195				
	Building Materials		7000	8733	1733				
	Fuel		800	2068	1268				
	Painters' Stores		1000	1111	111				
	House Fittings			254	254				
	Miscellaneous		5000	13896	8896				
	Manufacture of Stock		8000	9634	1634				

of Executive Engineers for the Month of
orders of Government.

October 1883

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

Orders by Government.

The Superintending Engineer recently reviewed the limit (among the sub-heads) of the reserve Stock sanctioned by Government for this Division, but there are excesses still as will be seen from the particulars given. The Executive Engineer states that every effort is being made to reduce these excesses, but to do so, without incurring loss, takes time.

Item no 6 Supg. Engr will
not lose sight of this matter
and be kept of this matter.

D. P. E. S. S. S.

C. J.

C. J.

22/12

Examiner of P. W. Accounts,

Madras.

22/12

The Supg Engr Second Circle
thru the Examiner P. W. Accounts

22/12

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B M 323 7.2.84

NOTES.

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CHAPTER XIV.—PARAS. 1829 TO 1832.

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

CENTRAL OFFICE OF ACCOUNTS.

No. 24/2/83
CIRCLE Madras Harbours Works

FUND Imperial

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of October 1883.

No. _____
MADRAS,
Dated 22 Decr 1883.

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

No: 7 W of 4 Jan'y 1884

D. C. Curdson

Examiner of P. W. Accounts,
Madras.

Not written order

Subd. kept high

270
16/11

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

October 1883

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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>Imperial.</u>								
	<u>Excess over Estimate</u>								
1.	Madras Harbour Works	October 1881	57,45,765	66,03,370	858,205				31/57
	<u>Miscellaneous Irregularities</u>								
	<u>Works for which Re-</u>								
	<u>vised Estimates are re-</u>								
	<u>quired -</u>								
2.	Madras Harbour Works	October 1881	57,45,765	66,03,370	858,205				31/57

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

Orders by Government.

No: 7 W of 4" January 1884

Sanction to Re-
vised Estimate
still awaited -

Under Consideration

RA

P. C. Gordon

Cel.
28/12

4/1/84

Examiner of P. W. Accounts, Madras.

22/12 A.A. 24/1/84

The Superintendent
Madras Harbour Works
thru the Examiner P. W. Accounts

C. F. - 87

Paper taken out of the Records from
charge of Record-keeper.

No.

of 191

Dated

To whom given

For Current Reg. No.

of 191

When given

Signature of the Clerk taking

Initials of the Record-keeper.

No 2834W - 82/10-83.

No: 5 W of 3rd Jan'y/84

11288

11452

To Communicated
to the Superintendent
of the Fifth Circle who will
adjust the outlay against
the repair grant to
the Presidency Div.

KEEP WITH

Genl. No.

dated

18 .

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22/12

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[Exr. Wks. Form No. 111.]

GOVT.
OF MADRAS.

1883.

P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 22nd December 1883.

Office Note No. 1028
No: 5 W of 3rd Jan'y/84
To W. Encl: 1.

According to G.O. No. 2834 W
of 27th. October 1883 Minor Works
costing less than Rs. 1,000/ are
to be undertaken in the Presidency
and Nilgiri Divisions by the P.W.
Department and the outlay debitable
of course to the P.W. Grant.

2. The outlay in question
may therefore be debited to the
Repairs Grant of the Presidency
Division, and since the amount is
so small an addition to that
grant appears unnecessary.

OCZ

C.

89.
21/12

write order

Enter in Receipt Book

No 2465

referred to the Public
works department.
In favour of a part
whether such a
transfer is not needed.
The author can, it
is ~~thought~~ ^{thought}, be
debited to the
Public Works, Repairs,
for and the book
entries, which would
have to be made
in the Accountant
Generals and Examining
books, be thus
avoided.

J. W. W. W.

7/12 Offs. Chief Secy.
15/12 R. No. 951 of 20.12.83.
No 2722 D of 20th Decr/83

For opinion

Cd.
19/12 D. H. W.

(1883) Mail: DEPARTMENT.

P. W. Cho H 288.
11452/83

From

Lieut. Col. J. R. Guthrie
Ag. Inspector General
of Police,

CURRENT No. 4078

No. 6421.

Dated 14th } December 1883.
Received 15

Recd 18-12-83

No.

SUBJECT.

Requests sanction for
the transfer of Rs. 22,000
from the Police Budget
A. and B. repair grant of the
City of Madras to the
D. P. W.

L. J. J.

Hand B. 1883-84.

No. 6421.

CHIEF OFFICE OF THE INSPECTOR GENERAL OF POLICE,
Madras, 14th December 1883.

From

Lieut. Colonel J. K. Guthrie

Ag. Inspector General of Police,

To

The Chief Secretary
to Government
Fort Saint George

Sir,

Enclosures.

I have the honor to request the sanction of Government for the transfer of Rs: 22,000 from the Police Budget Cutting and Building repair grant of the City of Madras to the Public Works Department to meet the cost of certain emergent repairs which it was found necessary to carry out in my office during the month of November 1883.

I have the honor to be

Sir

Your Most Obedt. Servt.

J. K. Guthrie
Ag. Insp. Genl. of Police

GENERAL
ACCOUNT.

Govt. of (1883) Madras.

PUBLIC WORKS.

Dated October, 8th.

Recd.

Encl.

G.O., 8th Oct. 1883, No. 2834 W.

OCTOBER.

Police Station at Chengam

The estimate sanctioned for constructing a second-class —, South Arcot District, cancelled.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from Lieutenant-Colonel T. K. GUTHRIE, Acting Inspector-General of Police, to the Secretary to Government, Public Works Department, dated Madras, 4th October 1883, No. 5137:—

Adverting to G.O., No. 1227 W., dated 25th April 1883, Public Works Department, sanctioning an estimate for a second-class station-house at Chengam, in the South Arcot District,* I have the honor to request you to be good enough to take steps to secure the annulment of the order, as it has been found that a smaller station-house, at a cost of Rs. 313, will meet our requirements. The modified proposal has the approval of the district magistrate and, in anticipation of the rescission of the Government Order above referred to, I have sanctioned an estimate for the execution of the work, by departmental arrangement, during the current year.

* At a cost of Rs. 1,810.

ORDER—dated 8th October 1883, No. 2834 W., Public Works.

The estimate sanctioned in G.O., No. 1227 W., dated 25th April 1883, and registered as Provincial No. 15 W. of 1883-84, is accordingly cancelled.

2. The appropriation of Rs. 1,810 made for the work in G.O., No. 2532 W., dated 10th September 1883, is resumed and added to the Provincial reserve with Government.

(True Extract.)

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

To the Superintending Engineer, Fifth Circle.
" Examiner, Public Works Accounts.
" Inspector-General of Police.
" Judicial Department.

Exd. P. L. Pereira.
Spare Copies