

18-6-12 h 1493 w
21-3- - 188 R
26-7- - 1895 w
24-1- - 43 R
3-7- 1676 w
3-7- 1675 w
8-7- 1720 w
24-10- 2761 w

nos 2776-77 w
24-10-82

2034/10

Account -

Under 32nd Railways -

Imperial £ 4,000 have been
as the Budget Estimate
entered, on account of the Limerick
Limerick Railway as per G.O.

No 188 N of 21 March 1882,
and Surplus 9000 as the Re-
vised Estimate on account of

the addition of the 3000 granted
by the Govt of India for the
Kozhikottam - Marapur Railway.
vide G.O. No 1670 W of 3rd July 1882.

The sum of Rs 2,741 is
entered under 32nd Railways -
Provincial, on account of
Survey of Extension between
Kozhikottam and Chikant - vide
G.O. No 1895 W of 26 July 1882.

In the Madras Harbour
works the grant this year is
Rs 200,000. This probably has
been decided & no additional
grant made by the Govt of India.
I shall enter the same
figure (200,000) as the Revised
Estimate. C.N. 24/10/82

* Vide para 8 of letter No 1676 W
dated 3rd July 1882.

The sum is entered
until we get an addl
grant from the Govt
by 24/10/82

C.N. 24/10/82

S. P. W.

Herewith the ~~First~~ Revised
Estimate of the Buildings and
Roads Branch for 1872-73
prepared in the form recently
prescribed by the Govt. of India.

The Revised Estimate of
Imperial other Services is the
same as the Budget present.
There is a difference in the
Imperial Military owing to
the addition of 80,000 rupees
for purchase of Exchange House
and the Surrenders reported
in G.O. No. $\frac{2470^W}{A}$ of 22 Sept 72.

Under Provincial the Revised
Estimate is less than the Budget
Estimate owing to several large
sums being transferred to the
Local Fund Grants and
Municipalities for works carried
out on the railways & the
Rotalyung branch. I have
adopted the figure given by the

21/10/72

Government of Madras
Public Works Department
Buildings and Roads Branch.
Other Public Works

	Actuals 1887-82.				Budget Estimate 1892-93				First Revised Estimate 1892-93				Budget Estimate 1893-94			
	Imperial	Provincial	Local (Incorporated & Excluded)	Total	Imperial	Provincial	Local (Incorporated & Excluded)	Total	Imperial	Provincial	Local (Incorporated & Excluded)	Total	Imperial	Provincial	Local (Incorporated & Excluded)	Total
XXVII. - Revenue -																
Military works	4,683 6	"	"	4,683 6	30,000	"	"	30,000	30,000	"	"	30,000				
Other Services	9,371	2,63,854	197	2,73,422	"	1,53,000	"	1,53,000	"	1,53,010	"	1,53,000				
Total.	56,207	2,63,854	197	3,20,258	30,000	1,53,000	"	1,83,000	30,000	1,53,000	"	1,83,000				
34. Expenditure																
Military works	4,90,435	"	"	4,90,435	620,000	"	"	620,000	633,564	"	"	633,564				
Other Services	2,69,192	1,24,921	2,89,026	1,80,742	3,16,701	22,12,216	98,260	26,26,177	3,16,701	21,99,831	1,15,018	26,31,550				
Total.	7,59,627	1,24,921	2,89,026	2,29,786	9,36,701	22,12,216	98,260	32,46,177	9,50,265	21,99,831	1,15,018	32,65,114				
32. Railways																
State Railways	23,763	"	"	23,763	4,000	"	"	4,000	9,000	2,741	"	11,741				
38. Productive Public Works.																
Madras Harbours works	6,89,060	"	"	6,89,060	2,00,000	"	"	2,00,000	2,00,000	"	"	2,00,000				

8. This figure has been corrected by the C.O. & S. to Rs. 4,83,701
 as the figure for 1892-93 was Rs. 4,83,701.

P. h. Dept
No 2776 of 24 October 1882

The Secretary to the
Government of India
P. h. Dept.

Lii

I am directed to
forward the First Revised
Statement of the Buildings
and Roads Branch for
1882-83.

23.10.82

Cur

No 2777 of 24 October 1882
Copy of the above forwarded
to the Examiners of P. h. Accts.

Dec 10

25/10

Dec 10

25/10

CH 24/10/82

18-6-82 to 1693 W
 21-3-82 - 188 A
 26-7-82 - 1895 W
 24-1-82 - 43 R
 3-7-82 - 1676 W
 3-7-82 - 1675 W
 8-7-82 - 1720 W
 24-10-82 - 2761 W

2776-77 W
 24-10-82

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 Examiners 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. |
| 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 64a.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Architect Division

FUND Imperial

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

No. _____

MADRAS,
Dated 30 September 1882.

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

No 2775 W 286-10-82

D. P. Gansou

Examiner of P. W. Accounts,
Madras.

16 Sep 24.12 W

In With Order
— Satd. in Receipt Rgn.

Provincial Statement of Objectionable Items in the Accounts requiring the

Executive Engineers for the Month of
Orders of Government.

July 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.	
1	Imperial Mis. Irregularities Works for which Revised Estimates are required Constructing Telegraph Office at Madras	Decr 1881/2	185,450	-	-	50,000	6295	-	5,534
2	Constructing a Post Office at Madras.	Decr 7,554	121,666	-	-	190,000	35,698	-	5,411

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

Orders by Government.

The want of Revised
Estimates for these works
has been regularly brought
to notice since December/81.
As the excesses on Sub.
heads are increasing
monthly, no time should
be lost in getting out the
Revised Estimates which
were apparently taken
in hand in December last.
In the meantime with
the approval of Govt the
outlay will be accepted
conditionally.

No 2775 m of 24 Oct 82

The Revised estimates were forwarded
for the sanction of the Govt of India
in No 2589 W of 16 Oct 1882.

W
W. Thompson

Com Architect to Govt
thru the Secy. to Govt.

CH 19/10/82
Dated 24/10/82.

D. P. Parsons

Examiner of P. W. Accounts,
Madras.