762 w d/8.3.83
1365 w dy. 11.5.83
1744 w dy. 21.6.83

Duplicate
P.W 4931/83

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

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 unincluded 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.
B. Abstract detail estimate by sub-heads, and so on.
{1. Submitted to Chief Engineer.
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.

1/21

CENTRAL OFFICE OF ACCOUNTS.

Circle Fourth

Fund Provincial & Imperial

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

No. ———

Madras,
Dated 11th June 1883.

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

Arc. 755 w 21.6.83

D. C. Condon

Examiner of P. W. Accounts,
Madras.

With orders
Wt the order
Entd. in Receipt Regr.

[P. W. D. Madras, Form No. M 64 *a*—Inner Sheet.

Provincial Statement of Objectionable Items in the Accounts requiring the orders of Government.

of Executive Engineers for the Month of March 1883

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.	Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Provincial										No 1744 M & of June/83
	Nilgiri Division. — Want of Estimate										
1	1/3 of the loss on Stock — manufacture for 1882-83 —	January 1883		289	289					The Executive Engineer states that an Estimate will be submitted for sanction at once. The same explanation has been offered for the last 3 months. —	The orders passed in C. P. S. for February 1883 should receive very early attention
2	Purchase of Mr. Brown's property for a Telegraph office at Vythery —	March 1883		4500	4500					The Executive Engineer — states that a valuation Estimate will be prepared as soon as a subordinate is available to be deputed to the spot for the purpose	For Supt Engineer's attention The question of the preparation of a proper conveyance of the property is now under correspondence — Subordinates.
3	Repairs to Government House and subsidiary Buildings Ootacamund —	March 1883		611	611					The Executive Engineer — states that an Estimate will be submitted for sanction Incurring outlay in the absence of a duly — sanctioned Estimate is contrary to code, vide Code paras	The Supt Engineer will take steps to prevent a recurrence unless in very exceptional cases as this is supposed to be of the irregularity brought to notice by the Examiners.

[P. W. D. Madras, Form No. M 64 *a*—Inner Sheet.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of March 1883 requiring the 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.			
	Excess over Estimate									*paras 311 & 1513.*	
4	*Purchasing a Tile making machine with Eng. mill*	*Decr 1882*	582	1110	528				56	*The Executive Engineer states that a revised Estimate will be submitted at once. The same remark has been made for the last 3 months.—*	*Vide orders of G.O. for February 1883, which placed Resident very early attack*
5	*Manufacture of Stock materials at Wellington*	*Febry 1883*	2160	3985	1825				793	*The Executive Engineer reports that the Accounts of the year's operations have been closed. The Superintending Engineer has been requested by this office to obtain the orders of Government in regard to the excess outlay with reference to G.O. No. 762 W. of 8th March 1883.—*	*Noted.*

[P. W. D. Madras, Form No. M 64 *a*—Inner Sheet.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of March 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.	Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
6	Repairing, white and color washing Government House and subsidiary buildings at Ootacamund	June 1882	1530	2220	690					In the final remarks in the Statement of Objectionable Items for July 82, the Executive Engineer stated that the Completion Report has not yet been received from the Supervisor. — No steps have apparently yet been taken to remove this objection which has been outstanding since — June 1882. — The Executive Engineer states that a revised Estimate will be submitted at once.	— Supt Engineer will take immediate steps to remedy this irregularity, which has been outstanding since June 1882, also report to Govt why the work has been adopted before the report to Govt when it has been adopted.
7	Brick pressing machine	March 1883	400	1008	608				1008		Subscription should be sanctioned.
	Miscellaneous Irregularities										
	Miscellaneous Advance.										
8	House Rent paid to Apprentice overseer — Mr. J. C. Campbell.	Dec 1882	178							The Executive Engineer states that the item will be adjusted in May 1883. —	Noted.

Provincial Statement of Objectionable Items in the Accounts requiring the orders of Government.

of Executive Engineers for the Month of March 1883

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.	Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
9	Alterations and repairs to Bombay Castle.	March 1883	-	368	368					It was irregular to have charged this item to Miscellaneous Advances. The Executive Engineer has been instructed to debit the charge to the proper head of Service in the Supplemental Accounts, and to obtain sanction to an Estimate.	Examiner's remarks concurred in.
10	Stock Balance on 31st March 1883			13710						The Executive Engineer explains that after deducting the balance at debit of "Manufacture" and "Land & Kilns" the balance of Stock in hand is in excess of the reserve limit by Rs. 2291 and that this excess is due to Stock (Bricks and Timber) having been purchased for specific Works. The	
	Reserve			6000							
	Excess			7710							

[P. W. D. Madras, Form No. M 64 *a*—Inner Sheet.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of March 1883 requiring the 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.			
										The names of works, and the amount in each case, for which the special stock was purchased has not however been noted by the Executive Engineer.	The Supdgs should instruct the Exec: Engr to furnish the information required by the Examiner.
11	Petty Contract Account Balance due by Petty Contractor Fuzel Mahomed			4						This overpayment still remains unadjusted.	If not early adjusted, Supdgs will take steps to recover the amount from the person who made the overpayment.
12	Want of Work Vouchers for Government House at Nerwood ..... Brick manufacture at Ooty. Tile Manufacture at Kandal									Work Vouchers have not been furnished for these works up to date.	The subcompts of these work Vouchers should be expedited.
13	Coimbatore Division. Miscellaneous Irregularities Rent due from Mangalore Municipality Rs. 406-4-0 from May 1882.									In the Statement of Objectionable Items for February 83 Superintending Engineer stated that he was awaiting a reply to a reference made by him to the Resident of the	Vide orders issued vide B.S. for February 1883.

[P. W. D. Madras, Form No. M 64 *a*—Inner Sheet.

Provincial Statement of Objectionable Items in the Accounts requiring the orders of Government.

of Executive Engineers for the Month of March 1883

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										Municipality.	
	North Arcot.										
	Works for which revised										
	Estimates are necessary										
14	Taluq Cutcherry at Walajapet.....	January 1883	29800	14628					5878	Executive Engineer states that a revised Estimate for this work is under preparation.	Noted
	Imperial. Nilgiri										
	Without Estimate										
15	2/3 of the loss of Stock manufacture at Wellington for 1881-82.....			576						The Executive Engineer states that an Estimate will be submitted for sanction at once. The same explanation has been offered for the last 3 months.	The Supdg Engineer will inquire into the delay in submitting an Estimate, to remedy the irregularity complained of
	Completion Reports.										
	Work estimated to cost Rs. 2500/ and under										
	North Arcot										
	Original Works										
16	Provincial — 7 Works		4545	4590						Completion Reports are due for these works.	Submission should be expedited. The Completion reports of such simple works should not take much time to complete & need time to compile.
	Imperial, Military 1 — do —		36	36							
	— Do. Other Services 2 — do —		1506	1483							

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of March 1883 orders of Government.

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	Coimbatore										
17	Imperial — 4 Works		1940	1940						Completion Reports are due for these works. —	Submission should be expedited. Submission should be expedited. Sdy CB Dy W Cir 14/6 Cy 14/6

D. C. Cameron

Examiner of P. W. Accounts,
Madras.

To The Supdtg. Engr. Fourth Circle
Head the Examiner P. W. Accounts

P.W.C. No. 5038

Govt. of {1883} Madras.

JUDICIAL.

8 S.C.

Issued

Recd. 15/6/83 Encl.

G.O., 6th June 1883, No. 1501.

7 S.C

JUNE.

B No. 1745 xx dy 21st June/83

Registration.

Approving the recommendation of the Inspector-General of Registration that a separate office for the Registrar of Tellicherry be constructed on the sandard design.

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

Read—the following paper :—

From G. HAMNETT, Esq., Inspector-General of Registration, to the Chief Secretary to Government, dated Ootacamund, 15th May 1883, T. No. 1116.

Under the authority conveyed in G.O., Judicial Department, No. 2115, dated 13th October 1881, the Office of Registrar of the Tellicherry District was revived, but as no separate building was available for the purpose, the two rooms provided in the Taluk Cutcherry for the Sub-Registrar were utilized.

2. On my inspection of the office on the 17th July 1882, I found the accommodation insufficient. I recorded the annexed note, and instructed the Registrar to bring the subject up separately. He accordingly did so in March last, and I at once placed myself in communication with Mr. Logan, the Collector of the District.

3. Mr. Galton, the Acting Collector, has replied saying—

"I concur with the Sub-Collector in considering that an addition to the Taluk Cutcherry is objectionable, and that the construction of a separate building on the Brennen Property, which was lately purchased by Government, is preferable.

"Offices for the Postal and Telegraph Departments also appear to be most required at Tellicherry, and the best plan would be to construct a building capable of accommodating all these departments, and distribute the cost between them."

4. I endorse Mr. Galton's views, but knowing as I do the difficulties and delays which attend the erection of any large building combining other offices, I have the honor to recommend that the sanction of the Government may be obtained for constructing a separate office for the Registrar on the standard design on the property mentioned by Mr. Galton.

5. The Registrar writes—

"Much inconvenience is felt by me on account of the distant location of Registers and Indexes in personally conducting the searches prescribed in your Proceedings * G. No. 3164, dated 10th November 1882.

* Copy enclosed.

"A temporary remedy for this evil might be found in making the records exchange places with my clerks, did it not give birth to another evil of no less magnitude, viz., the placing of my establishment wholly beyond my supervision.

"The importance of having my establishment as well as the records always within my sight cannot be too strongly urged."

Order—dated 6th June 1883, No. 1501, Judicial.

The recommendation made in paragraph 4 is approved, and will be communicated to the Public Works Department for the necessary orders.

(True Extract.)

for Chief Secretary.

To the Inspector-General of Registration.
" Public Works Department.
" Revenue Department.

Exd. T. O'Connor.

Govt. of {1883} Madras.

JUDICIAL.

Issued

Recd. *Encl.*

G.O., 6th June 1883, No. 1501.

No. 1745-W dy 25 June 83.

JUNE.

Communicated to the Supg. Engr. Fourth Circle. for submission of the necessary Estimate.

[Sgd] C. B.
HS.

Registration.

Approving the recommendation of the Inspector-General of Registration that a separate office for the Registrar of Tellicherry be constructed on the sandard design.

To The Supg. Engr. Fourth Circle.
" Inspector Genl. of Registn.
" Judicial Dept.

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(True Extract.)

C. G. MASTER,
Chief Secretary.

To the Inspector-General of Registration.
" Public Works Department.
" Revenue Department.

Exd. T. O'Connor.