

1320 C 12.7.83
1095 C 8.6.83
B. 1943 ~ 11.7.83

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.

046597/13

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

Fourth

FUND

Excluded Local

Provincial Statement of Objectionable Items

in the Accounts of Executive Engineers
for the Month of *May* 1883.

No.

MADRAS,

Dated *3 August* 1883.

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

D. P. Curran

Examiner of P. W. Accounts,

Madras.

No 2239 Wd/11-8-83

With order

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

May 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.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	<u>Excluded Local</u>								
	<u>Coimbatore</u>								
	<u>Worst of Estimate</u>								
	Repairs to Beyfords Sea wall	March 1883	442	442					
	<u>Excess over Estimate</u>								
	Repairs to Bunders Quay wall at Mangalore	March 1883	525	978	453				

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

Orders by Government.

No 2239 Wd 11th Aug 83

In Objectionable Items Statement for March 1883 the Executive Engineer stated that a reminder was sent to the Master Attendants for the return of the Estimate sent for his Consideration Signature.

The Orders of Government regarding the exact amount debitable to Local Excluded and Imperial Funds. Vide this office letter No. 143 W. dated 5th June 1883 are awaited. In the Objectionable Items Statement for March 1883 Superintending Engineer states that a Revised Estimate will be submitted for sanction shortly.

The question as to whether the cost has been referred to the Master Attendants whose reply is awaited whose reply is awaited.

Revised Estimate awaited

J. C. London

Examiner of P. W. Accounts,

Cy

Citizen.

The Superintending Engineer
Through the Commission P. W. Accounts

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 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.

1865-13-6-83

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Fourth

FUND Excluded Local

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

No. 1000
MADRAS
Dated 7 July 1883.

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

D. P. Gurusamy

Examiner of P. W. Accounts,

Madras.

No 1943 Wd/11-7-83

W. H. Boller

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

April

1883

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.	
	<u>Excluded Local</u>								
	<u>Coimbatore</u>								
	<u>Want of Estimate</u>								
1	Repairs to Beyfere sea wall	March 1883	442	442					

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

Orders by Government.

No 1943 Wdy 11th July 1883

The Executive Engineer states that a reminder was sent to the Master Attendant for the return of the Estimate sent for his countersignature.

The question as to the necessity of the charge is under consideration.

The orders of Government are awaited, regarding the exact amount debtable to "Local Excluded and Imperial Fund" vide this office letter No. 434 dated 5th June 1883. In the Statement of Objectionable Items for March 1883, the Executive Engineer states that Revised Estimate will be submitted for sanction shortly.

Revised Estimate Awaited

Examiner of P. W. Accounts,

Madras.

The Supy. Engr. Fourth Circle
Thru' the Examiner P.W. Accounts

Done 11/7

1060 W. 1. 9. 4. 83

Replicate

O.V. 4845/83

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

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

ARTICLE 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 Engineer 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 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.
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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.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE South

FUND Excluded Local

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

No. _____

MADRAS,
Dated 8 June 1883.

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

D. P. Curran

Examiner of P. W. Accounts,
Madras.

No 1665 W. 13-6-83

With order

Impd. in the report

1060-41

March 1883

ve Engineers for the Month of
Government.

Provincial Statement of Objectionable

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	AMOUNT OF EXPENDITURE			the Superintending Engineer, Remarks by Examiner.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	
1	Excluded Local Account Master Estimate and Appropriation Repairs to Mysore Sea wall	March 1883		1,112	1,112	the Engineer that the "work commenced on money; and that estimate amounting 110 was forwarded Master Attendant approval and counter signature on the 26 th May 1883"
2	Excess Over Estimate Repairs to Bundar Quay at Mangalore	Dec 52	525	1335	810	Sanction of Government dated in regard to amount debit to "Local Excluded" "Local Funds" free letter June 1883

Orders by Government.

No 1665 Wd 13th June 1883

The Superintending Engineer will take the necessary steps to adjust their irregularity

Under reference

Cy
116By Order of the
Examiner P. Macdonald

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
Orders of Government.

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.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
1	Excluded Local Combatore Wajof Estimate and Appropriation Repairs to Mysore Sea wall — —	March 1883	442	442					442
2	Excess Over Estimate Repairs to Bombar Quay at Mangalore	Decr 525	1335	810					512

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

Orders by Government.

No 1665 Waj 13th June 83

The Executive Engineer
States that the "work
was commenced on
emergency; and that
an Estimate amounting
to Rs 1710 was forwarded
to the Master Attendant
for approval and counter
signature on the 26th
February 1883"

The Superintending Engineer will
take the necessary steps to
adjust this irregularity

The sanction of Government
is awaited in regard
to the amounts debit-
able to "Local Excluded"
and "Imperial Funds"
Vide this office letter
No. 43 of 5 June 1883

Under reference

D. C. Carrington

Examiner of P. W. Accounts,

Madras

To The Supply Dept. Fort St. George
and the Examiner P. W. Accounts
Madras

With order

Under Receipt Register

Gobt. of 1883 Madras.

FINANCIAL.

Order thereon No: 224 of
11th Augt 83.

in continuation
Recorded with reference
G.O. - 1603 W - 21st July,
1883. ~~to para 1229 of the P.W. Code~~

(True Extract)

1/2 of C. Ames. Major R. E.
Under Secy to Govt: P.W. D.

Issued

Recd.

Encl.

G.O., 24th July 1883, No. 1587.

JULY.

House-rent.

Communicating to Departments of the Secre-
tariat, &c., Resolution of the Government of
India fixing the rate at which—shall be recovered
from Civil Officers entitled to Presidency house-
rent when residing in Government quarters.

The Examiner
P.W. Accounts.
S. Eng. 5th Cycle

With Order

ORDER—dated 24th July 1883, No. 1587, Financial.

Communicated to Departments of the Secretariat and heads of Departments in continuation of G.O., No. 85, dated the 16th January 1883.

(True Extract.)

E. F. WEBSTER,
Acting Chief Secretary.

To the Secretariat Departments.
,, Heads of Departments.

Erd. W. H. French.

24TH JULY 1883, No. 1587, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

Resolution of the Government of India, Department of Finance and Commerce, dated Simla, the 10th July 1883, No. 1884.

Pay and Allowances—House-rent.

Read again—

Financial Resolution, No. 3413, dated the 29th December 1882, ruling that all officers entitled to Presidency house-rent shall, when residing in any public building, forfeit Presidency house-rent, and shall also pay house-rent, on the scale laid down in the G.G.O. of 13th October 1866.

Also—

Circular letter, No. 558, dated the 4th May 1883, explaining that the foregoing Resolution applies to all officers, Civil as well as Military, at the Presidency, who are entitled to Presidency house-rent.

Read—

Letter from the Accountant-General of Bombay, No. G.A.386M, pointing out that the G.G.O., dated 13th October 1866, contains no scale of house-rent payable by Civil Officers, and inquiring at what rate house-rent should be recovered from such officers under the Resolution of the 29th December 1882.

Resolution—

The Governor-General in Council is pleased to rule that the house-rent to be recovered from Civil Officers, under the Resolution of the 29th December 1882, shall in each case be fixed (by the Superintending Engineer of the Circle, in the case of houses in charge of the Public Works Department) so as to cover interest at $4\frac{1}{2}$ per cent. on the actual or estimated capital cost of the property, in addition to a fair allowance for risks and for the cost of repairs.

Order—

Ordered, that copies of this Resolution be distributed to the several Departments of the Government of India; Local Governments and Administrations; Comptroller-General and Accountants-General; heads of Departments administered in the Department of Finance and Commerce.

(True Extract.)

(Signed) J. E. O'CONOR,
Asst. Secy. to the Govt. of India.