

4 1164 ~ 13.7.83
 B. 1804 ~ 7.8.83
 - 1907 ~ 7.7.83
 - 2181 ~ 7.8.83

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 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.

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.

2525

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 3rd Circle

FUND Imperial

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

No. _____

MADRAS,

Dated 3rd September 1883.

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

P. P. Conway

Examiner of P. W. Accounts,

Madras.

No. 2525 W of 8th Sept 1883

With Order

Subd in Receipt Register

20/1/9

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>KL</i>			<i>Bellary</i>					

of Executive Engineers for the Month of
orders of Government.

June 1883

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

Orders by Government.

*No 25258784 Sept 1883.
Recorded.*

D. C. Gandy

Examiner of P. W. Accounts,
Madras.

*The Supy Eng Third Circle
thru the Revenue P. W. Accounts*

18/9

NOTES.

CHAPTER XIV.—PARAS. 1829 TO 1832.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 3rd Circle

FUND Imperial Military

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

No. _____

MADRAS

Dated 1st August 1883.

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

D. P. Curran

Examiner of P. W. Accounts.

Madras.

Madras.
No 2181 Wd 7-8-83

With ^{the order} orders
Encl. in Receipt. Receipt

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.	
	<u>Bellary Division</u> <u>Imperial Military</u> <u>No estimate</u>								
1	Constructing Stables for one Field Battery	August 1882		7183	7183				

of Executive Engineers for the Month of
orders of Government.

May 1883

<p>Opinion of the Superintending Engineer, with final Remarks by Examiner.</p>	<p>Orders by Government.</p>
<p>Again brought to notice of Government for want of an estimate The latest orders on the subject are contained in G.O. No. 1964 W dated 13th July 1883.</p>	<p><u>No 2181 W of 7th August 1883</u></p>
	<p>An estimate has been sanctioned & orders will shortly be com- municated.</p>
	<p>Cu</p>
<p>J. P. Curran</p>	<p>per 2/8 Cu S. S. Huro Circle 3/4 S. S. Huro Circle Thos. The Ex. and P. M. H. M. H.</p>

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

CHAPTER XIV.—PARAS. 1829 TO 1832.

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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.
2. Submitted to Superintending Engineer.
3. Not yet submitted. |
| B. Abstract detail estimate by sub-heads, and so on. | |
| | |

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 3rd Circle

FUND Imperial Military

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

No. _____

MADRAS,
Dated 2nd July 1883.

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

P. C. Gordon

Examiner of P. W. Accounts,

Madras.

No 1907 Wd/7-7-83

with order

with order
Entd. in Receipt No.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

April 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.	
	Imperial Military No Estimate								
1	Constructing Stables for one Field Battery	August 1882		7183	7183				
2	Privy Pans	November 1882		253	253				
3	House rent and Compensation for inferior quarters			-7	-7		-7	-7	

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

Orders by Government.

Government in their Order No 1604 W. dated 7th June 1883 state that the Government of India has been addressed on the subject.

Again brought to notice of Government for want of an estimate.

Executive Engineer states that the estimate is under preparation.

No 1907 W. dated 7th July 1883

The reply of the Govt of India will be awaited.

The Supg Engr. will take steps to remove this item from this statement.

Estimate will be awaited.

D. C. Gordon

Examiner of P. W. Accounts,
Madras.

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

Wm
4/7

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

CHAPTER XIV.—PARAS. 1829 TO 1832.

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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. | { | 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.

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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 3rd

FUND Imperial & Provincial

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

No. _____

MADRAS,

Dated 1st June 1883.

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

No 1604 Waj 7-6-83

D. C. K. Rao

Examiner of P. W. Accounts,

Madras.

With an Order

Sd/- in Receipt

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 No Estimate Bellary Division</i>								
1	Constructing Stables for one Field Battery	Aug/82	"	7/183	7/183	7,520	7/183	"	168
2	Privy Panes	Nov/82	"	253	253				253
	<i>Imperial Other Services No Estimate</i>								
3	Repairing Telegraph Office at Bellary	Feb/83	"	288	288				
	<i>Excess over Estimate Bellary Division</i>								
4	Demolishing and Re-building Crane boiler Royal Artillery	Mar/83	168	317	149				317

of Executive Engineers for the Month of orders of Government.

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

March 1883

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
	<i>No 1604 Wd 17th June/83</i>
<i>Sanction to Estimate awaited.</i>	<i>G.O. I addressed on this subject.</i>
<i>Executive Engineer states that the Estimate is under preparation.</i>	<i>will be awaited with an amendment.</i>
<i>Again brought to notice of Government for want of an Estimate.</i>	<i>Supp Engineer's attention drawn to orders on O.S. 807 for to order on 1st 5th Feb 1883.</i>
<i>Executive Engineer states that a Supplemental Estimate</i>	<i>For Supp Eng's early disposal.</i>

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>Miscellaneous Irregularities.</i>								
	<i>Non Submission of Work Vouchers.</i>								
	<i>Bellary Division</i>								
5	<i>Government Bakery</i>	<i>Mar/83</i>	<i>7360</i>	<i>7384</i>	<i>34</i>	<i>7400</i>	<i>7384</i>	<i>-16</i>	<i>4790</i>
	<i>Provincial</i>								
	<i>Kil</i>								

of Executive Engineers for the Month of orders of Government.

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

March 1883

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

Orders by Government.

*Estimate is under
preparation.*

*Non Submission of
this work Vouchers is
again brought to
notice of Government.*

*Attention invited to order
on P.D.S for February 1883
on the subject of*

D. P. Coraony

*Examiner P.W. Secto
N. 6. Madras*

Cu

*Cu
4/7*

*To the Supy. Eng. Third Circle
And the Examiner P.W. Account-*

C. Chivers

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

188

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

Orders by Government.

Examiner of P. W. Accounts,
Madras.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Military Works.

READ—the following papers :—

From Colonel G. CHESNEY, Secretary to the Government of India, Military Department, to the Secretary to the Government of Fort St. George, Public Works Department, dated Simla, 14th June 1883, No. 542 M.W.

I am directed to acknowledge the receipt of your endorsement, No. 1184 W., dated 20th April 1883, forwarding copies of the final issue of the Budget Estimate for Military Works in the Madras Presidency for the year 1883-84, with copies of the orders of the Governor in Council and connected papers.

2. The Government of India have carefully considered the views of Sir Frederick Roberts, contained in the Quartermaster-General's letter, No. 85, dated 13th April 1883, and they are willing to accept generally his recommendations. But it is essential to the economical administration of the limited funds available for Military Works that no departure be permitted from the rules of the Public Works Department with respect to sanctioned estimates. If works are commenced before estimates are prepared, the Government of India may be committed without their knowledge or consent to an expenditure disproportionate to the need ; while if allotments are made in anticipation

<i>Class A—</i>		RS.
Item No. 4.—Stables for one Field Battery, Bellary ..	10,000	
Item No. 5.—Gymnasium, Fort St. George ..	5,000	
<i>Class B—</i>		
Item No. 2.—Public Buildings for Cavalry Regiment, Bangalore ..	15,000	
Item No. 3.—Latrines for Sappers and Miners ..	3,800	
Item No. 5.—Coast Defences, Fort St. George ..	20,000	
Item No. 6.—Bakery, Cannanore ..	5,000	
Item No. 7.—Bakery, Wellington ..	8,000	
Total ..	66,800	

of the estimate being sanctioned, this tends to promote the preparation of hasty and ill-considered estimates. The allotments proposed for the works entered in the final issue of the Budget Estimate for the works enumerated in the margin, and for which no estimates have yet been sanctioned, are therefore withdrawn and placed to the reserve with the Government of India. But if the estimates are sanctioned at an early date, the Government of India will be prepared to consider applications for the re-allotment of funds from their reserve.

3. With reference, however, to the provision of stables both at Bellary and elsewhere, I am directed to state that the Government of India is averse to sanctioning the construction of stables until they are satisfied that the want is to be met in the most economical manner consistent with efficiency. I am therefore to request that the design and estimate for the Bellary stables when ready may be forwarded for the consideration of the Government of India with the application for funds for the work, and that meanwhile no expenditure on them may be allowed.

4. I am also to request some further explanation regarding the "public buildings" for the cavalry regiment at Bangalore, as no entry of this kind has a place in the lists of authorised accommodation for the various arms of the service.

5. I am to say that it is not understood why the Sappers and Miners should not be able to construct their own latrines without coming to the Public Works Department for help.

6. It is observed that, notwithstanding the instructions conveyed in paragraph 6 of the Orders of the Government of India on the Preliminary Budget Estimate, the Boys' Hospital for the Lawrence Asylum at Ootacamund has been entered in Appendix B of the final issue of the Budget. I am to say that the Government of India are not prepared to sanction any further expenditure on the Asylum buildings.

7. I am to add that, judged by the tests of estimates, it would appear that the grants to Madras, limited although they may be, appear to be beyond the capacity of the local Public Works Department to spend. The first condition for making a grant of funds is that approved designs and estimates shall be ready for the work for which the grant is required. In this most important respect the procedure of the Public Works Department, Madras, so far as regards military buildings, leaves a great deal to be desired.

Copy of the above forwarded to the Public Works Department for information.

From Colonel G. CHESNEY, Secretary to the Government of India, Military Department, to the Secretary to the Government of Madras, Public Works Department, dated Simla, 20th June 1883, No. 561 M.W.

I am directed to acknowledge the receipt of your letter, No. 1418 W., dated 14th May 1883, relative to the provision of a hospital for the boys of the Lawrence Asylum at Ootacamund, and in reply to say, in continuation of what was said in paragraph 6 of Military Department letter, No. 542 M.W., dated 14th June 1883, that the Government of India are not prepared to sanction any further expenditure at present on the Asylum buildings.

ORDER—dated 13th July 1883, No. 1964 W., Public Works.

In the orders of the Government of India above recorded a sum of Rs. 66,800 has been withdrawn from the grant for Major Works, Military, the specific appropriations making up this amount being detailed in paragraph 2 of their letter, No. 542 M. W., dated 14th June 1883. The withdrawal of these allotments is tentative,

* G.O., No. 1183 W., dated 20th April 1883. pending sanction to the estimates for the works in question. Orders* have already issued prohibiting expenditure on works "unprovided with duly sanctioned estimates," and the attention of Superintending Engineers is again called to the necessity of losing no time in submitting for sanction estimates for all works brought forward for execution in the Military Works Budget of the current year.

Class A.—As regards *Item 4, Stables for one Field Battery, Bellary*, it is observed that the plans and estimates were laid before the Government of India with letter from this Government, No. 1263 W., dated 30th April 1883, and that orders for proceeding with the work are now awaited.

Item No. 5, Gymnasium, Fort St. George.—There should apparently be no difficulty in utilizing the allotment for this work when the estimates have been duly sanctioned.

Class B.—*Item No. 2, Public Buildings for Cavalry Regiment, Bangalore.*—The arrangements regarding this are understood to be in train. It is remarked that until the requisite preliminaries are settled, the estimates cannot well be framed. The Government of India will be further addressed on the subject when the estimates are ready.

Item No. 3, Latrines for Sappers and Miners, Bangalore.—The observations of the Government of India in regard to this item will be considered in the Military Department.

Item No. 5, Coast Defences, Fort St. George.—The estimate for this work was sanctioned in G.O., No. 1661 W., dated 13th June 1883, copy of which will now be forwarded to the Government of India with a request that the Budget grant of Rs. 20,000 may be re-allotted.

Items Nos. 6 and 7, Bakeries at Cannanore and Wellington.—The Inspector-General of Military Works has, it is understood, been referred to by the Chief Engineer in regard to standard or approved designs for works of this character, in view to their adoption in this Presidency if found suitable. Meanwhile estimates are being framed on available data.

It is much regretted that, notwithstanding the urgent representation made to the Government of India in reference to the need of hospital accommodation at the Boys' School, Lawrence Asylum, the entry of the work has now been peremptorily expunged from the Budget.

In reference to paragraph 7 of the earlier letter of the Government of India recorded above, His Excellency the Governor in Council is not prepared to judge, by the test of the estimates now under special notice, the capacity of the Local Public Works Department to spend the limited grants for Military Works. Much larger grants could be very profitably utilized if sanctioned works only, of which there are a great number uncommenced, were brought forward for execution by the Military authorities. But urgent demands are constantly arising, and priority is conceded to these while the Budget lists are under consideration. The consequence is that the budget, as presented to the Government of India, contains works which have still to be estimated for in detail.

(Here enter No. 1965 W., dated 13th July 1883.)

(True Extract.)

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

To Superintending Engineers.
To the Examiner, Public Works Accounts.
" Military Department.
" Financial do.
" Accountant-General, Madras.

Exd. A. F. Goodall.
Spare Copies



BUILDINGS AND ROADS.
MILITARY WORKS.

Govt. of (1883) Madras.

PUBLIC WORKS.

Dated July, 13th.

Recd.

Encl.

G.O., 13th July 1883, No. 1964 W.

JULY.

Final Issue of the Military
Works Budget Estimate
for 1883-84

*Orders on letter from the Government of
India reviewing the —.*