

13-2283-16-8-83

Mr. C. 7984

[Exr. Wks. Form No. 111.]

GOVT.
OF MADRAS.

1883.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 15th September 1883.

OFFICE NOTE No. 616.

To No 2654 Wd 20-9-83

W.

I regret that in the Provincial
Objectionable Items Statement for
May 1883, item 19, it was reported
by mistake that the Accounts of
the Nilgiri Division for May
were received in this Office on
the 11th. July, the Accounts actually
arrived on the 22nd. June. The
error arose from the date of the
Divisional Objectionable Items
Statement, which should have
accompanied the Accounts but
which was received later having
been taken, instead of the date
of the Accounts themselves.

2. I beg that the remark made
by this Office against item 19
may be considered cancelled.

802

G.

With order

27/9
G. D. in Receipt

KEEP WITH

Genl. No.

dated

18

No 2654 Wd 20 Sept 83

Communicated
to the Supy Engr. South
Circle with reference
to G.O. No. 2283 W. of 16th
August 1883

Cir

1879

S. E. South Circle

S. E. South Circle

Exam. P.W. accs

27/9

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 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 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.

CENTRAL OFFICE OF ACCOUNTS.

No 2283 Waj 16-8-83

CIRCLE Fourth

FUND Provincial & Imperial

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

No. _____

MADRAS
Dated 8 August 1883.

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

D. C. Gandy

Examiner of P. W. Accounts,

Madras.

With Orders

Entd in Receipt Register

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of orders of Government.

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.	
1	Provincial Without Estimate Kalgiri Division Purchase of W. Brown's property for a Telegraph Office at Vythery— March 1883			4500	4500				
2	Repairs to Government House & Subsidiary Buildings at Fort St. George— March 1883			1782	1782				

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

Orders by Government.

In the Statement of objectionable Items for March 1883, the Executive Engineer stated that a valuation statement would be prepared as soon as a subordinate was available to be ^{deputed} to the spot for the purpose.

The Executive Engineer now states that an estimate will be submitted as soon as possible. In the ^{provisional} statements of objectionable Items sanction to an estimate was promised to be obtained immediately.

No 2283 Wd 16th August 83

an estimate has been received & will shortly be disposed of

2 Attention drawn to remarks on A. J. S. for March 1883. Supr. Engr. will now see that no further delay occurs in the submission of the requisite estimate.

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.	
3.	Without Estimate (Contd.) Nilgiri Division Fence of the Lake at Cotacamund 1883			1592					
4	Purchase of Repairs to Bombay Castle at Ooty May 1883			79908	79908				8338

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

Orders by Government.

In the last Statement of objectionable items The Executive Engineer stated that sanction to an estimate would be obtained immediately while it is now reported that an estimate cannot be prepared at present as the work is being carried out under instructions received from the Chief Engineer from time to time

3. An approximate estimate should be now submitted and a detailed one later on

The Executive Engineer states that an estimate will be submitted as soon as possible

4. do do

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.	
	<i>Without Estimate Contd.</i>								
	<i>Nelgiri Division</i>								
5	<i>Stock manufacture at Wellington</i>	<i>May 1887</i>		<i>3380</i>	<i>3380</i>				<i>1332</i>
6	<i>Brick & Tile Manufacture at Kandal. Co.</i>			<i>3709</i>	<i>3709</i>				<i>668</i>
7	<i>Brick & Tile Manufacture at Stone House</i>			<i>2187</i>	<i>2187</i>				
8	<i>Lime Manufacture</i>			<i>1015</i>	<i>1015</i>				

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

Orders by Government.

The Executive Engineer stated that the Estimate would be submitted by the end of this week.

The Executive Engineer states that Estimates will be submitted shortly.

The Estimates for all these manufacturing operations will require the sanction of Government as the Ex. Engineer is unable to specify the particular works and the approximate amount in each case for which the manufactures are being conducted. See also item No. 14.

5. Submission of estimate should be expedited.

6. do do

7. do do

8. Estimate will be sanctioned shortly.

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.	
9	<u>Excess over Estimate</u> <u>Milgiri Division</u> Repairing White & Color washing Government House & Subsidiary buildings at <u>Potacamund</u> <u>Jan</u> <u>1882</u>		1530	2220	690				
10	<u>Manufacture of Stock</u> <u>Materials at Wallingford</u> <u>Feb</u> <u>1882</u>		2160	3985	1825				
11	<u>Without Appropriation</u> <u>Milgiri Division</u> Purchase & Repairs to <u>Bombay Castle</u> . <u>May</u> <u>1883</u>					8339	8339	8339	
12	Constructing barracks latrines in <u>Stone</u> <u>House Hill</u> . <u>April</u> <u>1883</u>					2329	2329	1312	

of Executive Engineers for the Month of
orders of Government.

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

May 1883

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

Orders by Government.

A Completion Report
was at last received from
the Executive Engineer
but has to be returned
again for revision

The Superintending Engineer
has been requested to
obtain the orders of
Government in regard to
the excess on pay with
reference to G. O. No.
762 W. D. S. - March 1883.

The Ex. Engineer states that
Application will be made
for an allotment of funds.

The Executive Engineer
stated that application
was made for funds;
but they were not
granted in G. O.
No. 1641 W. D. S. 12/12/83
and

9. Noted

10. For Supp. Engr's early
attention

11. Noted

12 to 14. Funds will be
appropriated later in the
year.

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>Without Appropriation</u> <u>Nilgiri Division</u>								
13	Additions & Improvements to Collectors' Cutcherry —————	May 1883				750	750	750	
14	Cricket on a Drying Shed at Niddivattam — C.O.					837	837	825	
15	Miscellaneous Public Improvements Repairs					949	949	863	
	<u>Coimbatore Division</u>								
16	Improvements to the Taluk Cutcherry at Udipi —————	May 1883				786	786	418	

of Executive Engineers for the Month of orders of Government.

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

May 1883

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

Orders by Government.

and that application will be made again

The Executive Engineer states that an application for funds will be made

The Executive Engineer states that an application for appropriation of funds was submitted to the Superintending Engineer on the 8th April 1883.

15. Rs 1000 allotted in G.O. No. 2184 W of 8th August 1883

16. Rs 3786 granted in G.O. No. 2191 W of 9th August 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.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
17	Miscellaneous Irregularities Nilgiri Dist. Excess over Reserve Stock limit Stock Balance 31 st May 1883. Reserve Limit Excess.			16250 6000 10250					
18	Used Payments to Contractors. Amount due from Contractor A. R. Kanchappa Dec 1882			10-2-6					

of Executive Engineers for the Month of orders of Government.

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

May 1883

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

Orders by Government.

The Executive Engineer hitherto stated that the excess represented articles manufactured & in course of manufacture for special works but from information recently elicited this does not appear to be the case and the Executive Engineer has been asked to obtain the sanction of Government to temporarily increase the reserve limit fixed for the Nilgiri Dist.

17. Limit of reserve stock increased to Rs 15000 in G.O. No 2163 W of 7th August 1883

This Amount has been outstanding since December/82 and Executive Engineer does not state what steps have been taken to recover it.

18. Viole orders on G.O.S for April 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.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
19	Milgiri Division Late Submission of Accounts. Works for which revised estimate are likely to be required. Milgiri Division.								
20	Constructing Government House at Newwood.								

of Executive Engineers for the Month of
Orders of Government.

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

May 1883

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

Orders by Government.

The Accounts of this Division are generally received late. Those for May/83. were received only on the 11th July/83 - 21 days after due date and no explanation has been offered as to cause of delay.

accs received 22 June
Vide G.O. No. 6616 of 13/7/83
(Cen 1984)

19. The Sup. Engr will arrange for the regular and punctual submission of the accounts in future.

The Executive Engineer states that Revised Estimates have been submitted for sanction and that a general abstract will be sent in shortly.

20. Revised estimate amounting to Rs 779150 submitted with G.O. No. 1016 W of 9th July 1883 for the sanction of the G.O.D.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

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

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.	
21	Milgiri Division Additions & Improvements to the Government Office at Stone House Goby.		45522	27150					
22	North Arcot Works for which Revised Estimate are necessary Talay butchery at Wallayapet	Jan 1883	29800	16944					
23	Want of Completion Reports Salun Division Constructing District Munsiff's Court at Terupatore		13000	12521					
	Works Estimated to Cost below Rs 2500.								
24	Milgiri Division 1 Work		1000	896					
25	North Arcot D. & Works		4617	4663					

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

Orders by Government.

The Executive Engineer States that a complete Revised Estimate will be required.

21 Noted

Executive Engineer States that a revised Estimate is under preparation and will be sent to office for counter signature by 15th June 1883 at latest

22 Noted

Want of Completion Report is brought to the notice of Government

23 to 25
23 to 25
see that Completion reports due are furnished to Examination in proper time

Provincial Statement of Objectionable Items in the Accounts requiring the

[illegible]

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

Executive Engineers for the Month of Orders of Government.

May 1883.

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

Orders by Government.

The Executive Engineer states that the information called for by the Superintending Engineer in his No. 325 of 8th May/83. ^c was furnished to him on the 16th June/83. It appears very desirable to adjust this long standing balance at an early date.

In their order of 10. 1523 W.
of 3rd May 183. Government
State they will await
receipt of a Communi-
-cation on the subject
from the consulting
Engineer for Railways
Completion Report.
is due for this work

26 Sup. Congr to report
the cause of delay in
the adjustment of this
outstanding, and the
measures adopted to
recover same

27 Noted

Provincial Statement of Objectionable Items in the Accounts requiring the

Executive Engineers for the Month of
 1883.

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

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>Imperial</u> <u>Without Estimate</u>								
	<u>Commutative Division</u>								
1	Improvements to the ^{Canteen} Sanatorium at Mullaportum.		488	488					488
2	Annual Repairs to buildings for European Sanitary Lines at Sannanote.		511	511					511
3	Annual Repairs to Military buildings at Sannanote.		490	490					490
4	Annual Repairs to Military buildings at Mullaportum.		661	661					661

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

Orders by Government.

The Executive Engineer states that Estimates will be submitted for sanction as soon as possible.

The Executive Engineer states that these works were put in hand on Requisition from the Military Authorities and that the Sub-Divisional Offices has been requested to submit Estimates.

1. The work should not have been put in hand before sanction to estimate and appropriation of funds. Action should be at once taken to remedy this irregularity.

2 to 4. For Supp. Engr's very early attention.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of Orders of Government.

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>Imperial</u>								
	<u>Without Appropriation</u>								
	<u>Nilgiri Division</u>								
5	Extending 6" Water Main pipe from the Barracks Square to the Married Quarters at Wellington. — May 1883.					2443	2443	2443	

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

Orders by Government.

The Executive Engineer States that a grant was applied for but no funds were allotted in G. O. No. 1641 W. D. 12th June 1883. He promises to ^{renew} again ~~renew~~ the Application

5. No funds at present but an appropriation will be made later in the year if possible.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
Orders of Government.

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.	
	Miscellaneous Irregularities								
	Want of Completion Reports								
	Works costing Rs 2500 and under.								
6	Coimbatore Division 4 Works—								
					381 387				
	North Arcot Division								
7	Imperial Military 3 Works—								
					791 759				
8	Imperial other Services 5 Works—								
					2100 2079				

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

Orders by Government.

Completion Reports are due for these works.

6 to 8 The completion reports due should be furnished to the Examiner and Superintending Engineer will see that no unnecessary delay is allowed to occur.

Do. Do.

Provincial Statement of Objectionable Items in the Account requiring t

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.	
	Miscellaneous Irregularities Contd.								
	Works for which revised Estimates are required.								
	Vilgiri Division Constructing a Combined Post & Telegraph Office at Doty— 				Rs. 46,700-34-503				

**of Executive Engineers for the Month of
Orders of Government.**

May 1883.

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

Orders by Government.

The Executive Engineer
States that a Complete
revised Estimate
will be required
for this work, but
that it cannot
be prepared for
some time to come
as calls for other
Estimates are very
emergent -

9. The revised estimate should be submitted for sanction as early as practicable.

D. C. Eudowig

Examiner of P. W. Accounts,

Madras.

The Supp. Eng. Smith Circle
thru' the Bureau & M. A. A.

$\frac{1200}{13/8}$