B 8535—10.9.83

Duplicate
DW 8726/83

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.

E.I.C.

CENTRAL OFFICE OF ACCOUNTS.

Circle VI

Fund Provincial

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

*No.* ———

Madras,
*Dated* 8 October 1883.

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

D. C. Sundara

*Examiner of P. W. Accounts,*
*Madras.*

No 2892 Way 13-10-83

Ordered
Secretary

Exd. Sir. Accts. Regts.

[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 July 1883 requiring the 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. | | | |
| | Negapatam Division Without Estimate. | | | | | | | | | | No. 2892 Way 13th October 83 |
| 1 | Tools and Plant New Supplies | July 1883 | " | 301 | 301 | " | 301 | " | 301 | The want of a sanctioned Estimate for this item is brought to the notice of Government. | Item No: 1 For Supg. Engr's early attention |
| | Cauvery Vennar Regulator Division Without Estimate | | | | | | | | | | |
| | Tools & Plant new Supplies | | | | | | | | | | |
| 2 | Machinery | April 1883 | 10959 | 10959 | " | " | " | 25 | | The Executive Engineer states that the Estimate has just been received in respect to 1st item and that it will be disposed of in due course and that the Estimate has been returned for further information in respect to the 2nd and that it will be disposed of on receipt | Item No: 2 Is not this debitable to "Irrigation" instead of to "Provincial" 2? The Exr will please report |
| | Tools | May 1883 | 640 | 640 | " | " | " | 105 | | | |

[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 July 1883.

| Item No. | Particulars of each Item. | Month in the Accounts of which Objectionable Expenditure first appeared. | Comparison with Estimate. Amount of Estimate. | Expenditure up to Date. | Excess over Estimate. | Comparison with Appropriation of the Year. Amount of Appropriation. | Expenditure of the Year. | Excess over Appropriation. | Expenditure during the Month. | Opinion of the Superintending Engineer, with final Remarks by Examiner. | Orders by Government. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Cauvery Vennar Regulator Div (Continued) | | | | | | | | | | |
| | Without appropriation | | | | | | | | | | |
| 3 | Machinery | April 1883 | | | | | 10433 | 10433 | 25 | The Superintending Engineer States that allotment of funds is deferred by the Chief Engineer for Irrigation till the Estimate is Sanctioned | Item No: 3. See remarks against Item No: 2 |
| | Excess over Estimate. Tanjore Division. | | | | | | | | | | |
| 4 | Constructing Distant Registrar's Office at Tanjore | March 1883 | 10280 | 11709 | 1429 | | | | 18 | The Completion Report promised by Superintending Engineer and Referred to in the Statement of Objectionable Items for May 1883 has not yet been received | Item No: 4 Supt. Engr will enquire into the delay in the submission of this report. |

[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 July 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. | | | |
| | Excess over Estimate (Continued) | | | | | | | | | | |
| | Madura Division | | | | | | | | | | |
| 5 | Restoration of Terumal Naick's Palace. | " | 164/23 | 213129 | 48106 | | | | 1854 | In para 3 of G.O. No. 2568 W. dated 14th Sept/82 the Government remark that on receipt of the report of the Committee appointed in G.O. No. 1917 W. dated 9th July 1883 Complete Revised Estimates will be framed and that an early settlement of the question may thus be ~~worked~~ looked for. | Item No: 5. Yes |
| | Miscellaneous Irregularities Work Vouchers not submitted to the Examiner of P.W.A. Account for works above Rs 2500 each | | | | | | | | | The Executive Engineer in his Statement of objections to Items explains that the difficulty in the submission of the work Vouchers with the Monthly Accounts is due to the unsatisfactory manner in which the initial accounts are prepared and | Item No: 6. The result of the reference made to the Supg. Engr. is awaited. |
| | Tanjore Division | | | | | | | | | | |
| 6 | Constructing a new District Jail at Tanjore. | July 1883 | 211100 | 37090 | | | | | 6597 | | |

[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 July 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 Sub-heads of Estimate. | | | | | | | | | and submitted by the Subordinate. The matter has been brought to the notice of Superintending Engineer whose reply is awaited.— | |
| 7 | Guddalur Ghat in British Territory Repairing the — | July 1883 | 6820 | 6295 | + 4762 | 4237 | + 1421. | | | In the work Vouchers submitted with the Accounts, several Excesses over Sub-heads were noticed. In regard to these the Superintending Engineer remarks. "This work is being "Carried out by the "Local Fund Board "and this Department "has nothing to do "with the work except "passing on the accounts "submitted to the "Examiner. It is believed | Item No: 7. The revised estimate is under disposal |

## Provincial Statement of Objectionable Items in the Accounts requiring the

## of Executive Engineers for the Month of July 1883

## 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. | | | |
| | Miscellaneous Irregularities | | | | | | | | | "believed that the Local Fund Board will "shortly submit a "revised Estimate which "will account for the "Excesses" Brought to the notice of Government for such action as may be considered necessary.— | |
| | Items outstanding in the Deposit Account for more than 3 months | | | | | | | | | | |
| 8 | Contribution paid by Sungaravalli Oddayars & Hammer Hommans with reference to Superintending Engineers Endorsement No 201 J. dated 9th May 1883. | Contribution | | | 1500 | | | | | The Superintending Engineer states that this will be settled after a personal conference with the Collector as ordered by the Chief Engineer for Irrigation.— | Item No. 8 Noted. |

D. C. Gordon

Examiner of P. W. Accounts,

Madras.

The Supdg Engr Sixth Circle thro the Examiner P.W. Accts

Dear

GOVERNMENT OF MADRAS.

## MILITARY DEPARTMENT.

27th September 1883, No. 5250.

**Medical Department—Organization.**

Read the following paper:—

No. 302. *From Colonel G. CHESNEY, Secretary to the Government of India, Military Department, to Colonel E. L. HANKIN, Secretary to the Government of Madras, Military Department; dated Simla, 11th September 1883, No. 250-S.B.*

Pay and Allowances.

I am directed to forward herewith copies of the papers noted in the margin, and to request that, under the orders of His Excellency the Governor in Council, the Surgeons-General, Her Majesty's Forces and with the Government of Madras, the Commissary-General, the Inspector-General of Ordnance, and the Public Works Department may be called on to furnish at an early date statement showing approximately, according to the information readily available, the saving *directly* attributable to the substitution of station for regimental hospitals.

Para. 6 of Secretary of State's despatch, No. 185, dated the 24th May 1883.
From Surgeon-General, Her Majesty's Forces, Bengal, No. 13560-A., dated the 11th July 1883, and enclosure.

Reduction of Subordinate Medical Department attached to British troops.
Abolition of hospital sergeants, permanent and acting.
Reduction of nurses, writers, and other hospital establishments, British or Native.
Reduction of hospital equipment, camp equipage, carriage on the march, &c., &c.
Reduction of buildings, barrack furniture, &c., &c.

2. The reduction in medical *commissioned* officers should not be taken into account.

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Extract of a military letter from the Right Honorable the Secretary of State for India; dated 24th May 1883, No. 185.

Para. 6. I take this opportunity of requesting that I may be furnished with a statement showing the actual saving directly attributable to the substitution of station for regimental hospitals.

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From Sir A. D. HOME, V.C., K.C.B., Surgeon-General, Her Majesty's Forces in Bengal, to the Adjutant-General in India; dated Simla, 11th July 1883, No. 13560-A. (*Finance*).

In returning the enclosures of your No. 2652-B., dated 6th July 1883, I have the honor to forward an approximate estimate of the saving effected to Government, attributable directly to the substitution of station for regimental hospitals, in so far as can be calculated by this department.

2. With the exception of the reduction in the establishment of medical officers, and of the abolition of forage allowances, which are applicable to all India, the figures in the accompanying statement have reference to the Bengal presidency only. It will be observed that the loss to medical officers entailed by the withdrawal of forage is Rs. 51,120, and it was in consideration of this sum that the proposal to give a staff allowance to the officers in charge of the now consolidated hospitals (which entail greatly increased responsibility) was made, a hope which I still trust may not be unreasonable.

I would suggest that the heads of the several departments * of supply should be requested to furnish the information called for in regard to the probable saving effected in the question of equipments, purveyors and their establishments; hot weather establishments, transport, camp equipage, &c., &c.

* Surgeon-General with the Government of India.
Commissary-General.
Inspector-General of Ordnance.
Inspector-General of Military Works.

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STATEMENT showing the approximate estimate of saving effected by the substitution of Station for Regimental Hospitals for British Troops.

| | RS. |
|---|---|
| Reduction of 67 medical officers in India ... ... ... ... | 5,57,172 |
| Abolition of forage allowances to medical officers in India ... ... | 51,120 |
| Reduction of 10 Assistant Apothecaries in Bengal ... ... ... | †12,900 |
| Reduction of 24 Passed Hospital Apprentices in Bengal ... ... | 22,200 |
| Abolition of Hospital Sergeants in Bengal ... ... ... ... | 26,206 |
| Do. Acting Hospital Sergeants in Bengal ... ... ... | 3,992 |
| Reduction in the number of nurses and women sweepers, after allowing the increase due to writers, in Bengal ... ... ... ... | 1,944 |
| Total ... | 6,75,534 |

† This amount should not be calculated as a saving, as it forms part of the financial aspect of the scheme for reorganizing the subordinate medical department.

---

No. 303. ORDER THEREON, 27th September 1883, No. 5250.

Communicated accordingly for the early submission of the required statements.

(True Extract.)

(Signed) E. L. HANKIN, Colonel,
*Secretary to Government.*

To the Surgeon-General, Her Majesty's Forces in Madras.
" Surgeon-General with the Government of Madras.
" Inspector-General of Ordnance.
" Commissary-General.
" Public Works Department.
" Adjutant-General, for information.

Exd. E. C. Shunker.

No: 2893-W of 13th October 1883.

Communicated to the Superintending Engineers Third, Fourth and Fifth Circles who will report whether any savings in the Public Works Department can be attributed directly to the substitution of station for regimental hospitals.

sd/ C. B.
C. S.

S. E. Third Circle
" Fourth Circle
" Fifth Circle.

# Govt. of {1883} Madras.

## MILITARY.

*To*

THE SURGEON-GENERAL,
HER MAJESTY'S FORCES
IN MADRAS,
&c., &c., &c.

PW 5.L.C. P.450/83

*Dated September, 27th.*

*Issued*

*Recd.* *Encl.*

**G.O., 27th September 1883, No. 5250.**

No: 2893-W of 13th October 1883

**SEPTEMBER.**
**Nos. 302-303.**

**Medical Department—Organization.**

*Station Hospitals.*—Statement showing approximately the saving directly attributable to the substitution of station for regimental hospitals in the Madras presidency, called for by the Government of India.

With Order

GOVERNMENT OF MADRAS.

MILITARY DEPARTMENT.

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sd/ C. B.
C. S.

S. E. Third Circle
" Fourth Circle
" Fifth Circle

4th Oct

# Govt. of {1883} Madras.

## MILITARY.

*To*

THE SURGEON-GENERAL,
HER MAJESTY'S FORCES
IN MADRAS,
&c., &c., &c.

*Dated September, 27th.*

*Issued*

*Recd.* *Encl.*

**G.O., 27th September 1883, No. 5250.**

No: 2893 W of 13th October 1883

**SEPTEMBER.**
**Nos. 302-303.**

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*Station Hospitals.*—Statement showing approximately the saving directly attributable to the substitution of station for regimental hospitals in the Madras presidency, called for by the Government of India.

With Order