

2653-22.9.03
2364-22.2.03
2104-2.0.03
1915-6-9.7.03

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.

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Fourth
FUND Provincial and Imperial

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

No. _____
MADRAS,
Dated 15 October 1883.

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

D. P. Kandam
Examiner of P. W. Accounts,
Madras.

No 299924/23-10-83

With due regard
Sd/- P. W. D. Madras

9.70
Jr 26/10

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of orders of Government.

July 1882

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>Provincial Without Estimate Nilgiri Division</i>								
1	<i>Purchase of Mr Brown's property for a Telegraph office at Pythony</i>	<i>March 83</i>		<i>4,500</i>	<i>4,500</i>				
2	<i>Repairs to Government House and Subsidiary buildings at Ooty</i>	<i>March 83</i>		<i>2,075</i>	<i>2,075</i>				<i>80</i>
3	<i>Conservancy of the Lake at Ootacamund</i>	<i>March 83</i>		<i>767</i>	<i>767</i>				<i>33</i>
4	<i>Purchase of and Repairs to Bombay castle at Ooty</i>	<i>May 83</i>		<i>81,570</i>	<i>81,570</i>				<i>1,229</i>

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

Orders by Government.

No 2999 Wd 23rd October 83

In G.O. No 2,653 H. dated 20th September 1883 it was stated that the subject was under reference.

The Executive Engineer states that an estimate is under preparation, and that it will be submitted as soon as it is ready. Similar remarks have been offered since March 1883.

The Executive Engineer states that an estimate is well in hand and that it will soon be submitted.

The Executive Engineer states that the estimate is nearly completed, and that it will be submitted shortly.

Item No: 1 The subject is still under reference

Item No: 2 Supg. Engr will specially report on this item

Item Nos 3 & 4 Supg. Engr is requested to have the necessary estimates submitted for sanction at an early date

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

July 1883

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
5.	Without Estimate Contd. Nilgiri Division Contd. Hoffman's Brick Kiln	July 1883	3,412	3,412					1047
6.	Excess over Estimate Nilgiri Division Lowering the weir of Potacamund Lake	July 1883	1460	1665	205				
7.	Coimbatore. Fixing lightning conductor to the District Court at Mangalore	June 1883	575	843	268				
8.	Excess over Appropriation Nilgiri Division Miscellaneous Public Improvements Repairs					1000	1734	734	

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

Orders by Government.

The Executive Engineer states that an estimate will be prepared.

The Executive Engineer states that additional work was found necessary and that the Estimate has been revised to include the same.

In the Objectionable Items Statement for June 1883 the Executive Engineer stated that the revised estimate was returned to Sub-Divisional officer for further particulars.

The Executive Engineer states that an application was made for Rs. 2,500 but only Rs. 1,000 was granted and that the balance is still expected.

Item No. 5 No time should be lost in submitting the necessary estimates for sanction

Item No. 6 The revised estimate should be early submitted for sanction

Item No. 7 Do Do

Item No. 8 The balance with Govt. under this head of service was granted, if further funds are necessary renewed application should be made

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of orders of Government.

July 1883

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	<i>Expenditure for irregular Works for which revised estimates are likely to be required.</i>								
9.	<i>Additions and Improvements to the Government office at Stone House Doty</i>		45322	39839					
10.	<i>Constructing cinchona Dying sheds at Keddinattan</i>		38220	29027					

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

Orders by Government.

In the Objectionable Items Statement for June 1883 the Executive Engineer stated that the estimate would be revised in that for July 1883 it is stated that a Supplemental estimate will be submitted for sanction.

The Executive Engineer states that after the revised estimate was sanctioned it was found that the contractor held an agreement for higher rates, and in reply to information called for by the Superintending Engineer stated that no savings can be exhibited to cover the excesses in rates. A revised estimate appears necessary under the circumstances.

Item No. 9 The suppl. est is awaited.

Item No. 10 The revised estimate with full explanations should be submitted at an early date.

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.	
11.	Constructing Barracks for Queen's own Sappers and Miners at Coiy		21,760.15.591.						
12.	North Arcot Division Constructing Taluq Catchment at Wallaja pett		29,800.20.933.						
13.	Cochin Division Fixing a lightning conductor the District Court at Mangalore.		575 843.						
14.	Overpayment to Contractor Mefers Groves and Company		586.						

of Executive Engineers for the Month of orders of Government.

July 1883.

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

Orders by Government.

These are excesses on sub-heads of estimate and in the Divisional Objectionable Items Statement the Executive Engineer has clasped the objection under the head works for which revised estimates are required.

The Executive Engineer states that the Revised Estimate was sent to the Collector on the 11th August 1883 for his countersignature

Vide remarks against item No. 7

No explanation has been offered by the Executive

Item No: 11 If a revised estimate is necessary no time should be lost in having one prepared and submitted for sanction

Item No: 12 Revised Estimate for Rs 35270 was sanctioned in G.O. No. 2726 W of the 28th Sept 1883

Item No: 13 Vide orders under item No: 7

Item No: 14 This is unsatisfactory and Supy. Engr. will enquire into the matter

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of orders of Government.

July 1883

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	<i>Miscellaneous Advances.</i>								
	<i>Coimbatore Division</i>								
15	Repairing Sea wall and protecting the shore at Beylore from the action of the Sea.			5,159					
	<i>Want of Completion Reports</i>								
	<i>Salem Division</i>								
16	Constructing District Munsiff's Court House at Tripatore								
	<i>Imperial</i>								
	<i>Without Estimate</i>								
	<i>Coimbatore Division</i>								
17	Improvements to the Cantonment Mullaipuram			599 599 599					24

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

Orders by Government.

Engineer for this over-payment in connection with the cinchona Buildings at Meddirattam

In their Order No 1523 H. dated 31st May 1883 Government state they will await receipt of a communication on the subject from the Consulting Engineer for Railways.

The non-submission of the Completion Report is brought to the notice of Government.

The Executive Engineer states that estimate has been submitted to the Superintending Engineer for Coimbatore and

matter

Item No: 15 Reply from the Consulting Engineer for Railways will be awaited

Item No: 16 Supp Engr will report on the delay in the submission of the Completion report

Item No: 17 The question of provision of funds is under consideration

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

July 1883

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
18.	Annual Repairs to buildings for European Infantry Lines at Cannanore	-	-	1,167	1,167				246
19.	Annual Repairs to Military Buildings at Calicut	-	-	1,007	1,007				60
20.	Annual Repairs to Military Buildings at Mulliapuram	-	-	1,534	1,534				183
21.	Annual Repairs to Commissariat buildings at Mulliapuram	-	-	240	240				33
	Imperial Contd. Works for which revised estimates are likely to be required.								
	Milgiri Division.								
22.	Converting a portion of the existing cistern into a Boys plunge bath at Lawrence Asylum	July 1883	2,180	2,541	361				577

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

Orders by Government.

The Executive Engineer states that works were put in hand on requisitions from the Military Authorities and that consolidated estimates have been received from the Sub-Divisional officer and that they will be forwarded for sanction as soon as they are checked.

The Executive Engineer states that Revised estimate has been prepared and that it will be submitted for sanction in a day or two.

Item No: 18. Early sanction to estimate will be looked for

Item No: 19 Estimate appears to have been sanctioned for

Rs 2920

Item No: 20 Estimate for Rs 2380 appears to have been sanctioned

Item No: 21 Estimate for Rs 800 appears to have been sanctioned

Item No: 22 The submission of the estimate should be expedited

Provincial Statement of Objectionable Items in the Accounts requiring the

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
23.	<u>Want of Appropriation</u> <u>Nilgiri Division</u> Extending 6" water main piping from the Barracks square to the Married Quarters at Wellington					3725	3725	892	
24.	<u>Excess over Appropriation</u> <u>Nilgiri Division</u> Post Office at Devala					1500	2,100	500	
25.	<u>Miscellaneous Irregularities</u> <u>Works for which revised estimates are required</u> <u>Nilgiri Division</u> Combined Post and Telegraph office at Cothy					46,760	34,774		

of Executive Engineers for the Month of orders of Government.

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

July 1883

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

Orders by Government.

The Executive Engineer states that application was made for allotment and P. O. No. 2283 dated 16th August 1883 it is stated that an appropriation will be made later in the year if possible

The Executive Engineer states that Application has been made for additional appropriation.

The Executive Engineer states that a revised estimate will be submitted as soon as possible.

Item No: 23 Application has been made to the G. O. I. for funds.

Item No: 24 Do - Do.

Item No: 25 The revised estimate should be submitted for sanction at an early date. It has already been called for.

July 1883

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of 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.	
26	<i>Want of Completion Reports North Arcot Division Imperial Military 3 works</i>	<i>May/83</i>	<i>791</i>	<i>759</i>					

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

Orders by Government.

Completion Reports for these works are due. The Executive Engineer states that the Completion Reports were sent to the Military Authorities for counter signature.

Item No: 26 Vide Orders on A.S.S. for June 1883.

J. P. Curdson

Examiner P. W. Accounts Madras

J. P. Curdson

C.H. 15/10

Cur

27/10

The Engrs. for the works were the Examiner P. W. Accounts 17/10

Provincial Statement of Objectionable Items in the Accounts
requiring the

of Executive Engineers for the Month of
orders of Government.

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

Orders by Government.