

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 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

No 3172 W of 9-11-83

CENTRAL OFFICE OF ACCOUNTS

CIRCLE 1st

FUND Provincial & Local

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

No 1000

MADRAS,
Dated 2nd November 1883.

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

[Signature]

Examiner of P. W. Accounts,
Madras

[Signature]
With C. Clerk

B to 2966 11-10-13

R. C.

B. No 704 W. 14-3-84.

97c

10/11

Subd. Rept. Rpts.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

August 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>Godavari Eastern Dist.</u> <u>Provincial</u>								
	<u>No appropriation</u>								
1	Providing extended workshop accommodation in the Central Jail at Rayamundry	July 1883	-	-	-	-	540	540	-
2	Repairs Communication	Aug 1883	-	-	-	-	495	495	3/12
	<u>Miscellaneous Irregularities - works for which Completion reports are required.</u>								
3	Constructing Police head Quarters office at Rayamundry	July 1883	16060	15393					
4	Providing extended workshop accommodation in the Central Jail at Rayamundry	July 1883	5624	6230					

Opinion of the Superintending Engineer, with Final Remarks by Examiner

Orders by Government

No 3172 Ut of 9th November 1883

Result of the report called for by Government in Objectionable Items Statement for July is awaited

Executive Engineer states that the Superintending Engineer will be requested to address the Government for the appropriation of Rs 15000 as originally allotted in the budget

The Completion reports called for by Government in the statement of objectionable items for July are awaited

Item No 1 The Supp. Engr should report the funds required

Item 2 An appropriation will be made shortly

Item No 3 to 6

The submission of the Completion Reports should be expedited.

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	
5	Constructing Police Station house at Addatagali	July 1883	1200	1123					
	<u>Other Incorporated Local</u>								
6	Bridge with Thotta palli road	July 1883	7200	9861					
	<u>Vijayapattanam District</u>								
	<u>Miscellaneous Irregularities. works for which detailed work vouchers are due</u>								
7	New Pottery that for August 1883	August 1883	4257	262405		115130	54847		2496

of Executive Engineers for the Month of orders of Government.

August 1883

Opinion of the Superintending Engineer, with Final Remarks by Examiner	Orders by Government
The Completion reports called for by Government in the statements of objectionable items for July are awaited In explanation of the delay Executive Engineer states that the Ten day report on the work from 21st to 31st August, 1883 has not yet been received from the Sub Divisional office Vijayanagar.	Order No. 1000 of 1883 The Supg Engr will issue instructions for the early submission of the work vouchers due

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	
8	Godavari Central Provincial Miscellaneous & regular rates outstanding for more than 3 months Miscellaneous Advances Paint received from the workshop Godavari Central June 1883			8					
9	Salary of Clerk T. Bapiraju from January to August 1883 June 1883			432					

of Executive Engineers for the Month of
orders of Government.

August 1883

Opinion of the Superintending Engineer, with Final Remarks by Examiner	Orders by Government
This is the value of paint required for numbering boats and it has been suggested by this office to Executive Engineer to remove the amount to stock Executive Engineer states that a special letter has been written to Superintending Engineer on this subject. Result	Item No 8 The Examiner's suggestion should receive attention Item No 9 The report from the Deputy Engineer is awaited

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

August 1883

Item No	Particulars of each Item	Month in the Accounts of which Objectionable Expenditure first appeared	COMPARISON WITH ESTIMATE			COMPARISON WITH ALLOCATION 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	
10	Godavari Eastern								
	Miscellaneous Advances								
	Outstanding for more than 3 months								
10	Hire of boats								
	Employed for conveying the								
	Excellency's belongings at Ellore	June 1883		70.00					
11	Deposits Ordinary								
	Items Outstanding for more than 3 months								
	Items 2 to 8 and 10 to 16 of the Schedule	April 1883		1539					

Opinion of the Superintending Engineer, with Final Remarks by Examiner

Orders by Government

result of the report called for by Government in the Statement of objectionable items for July is awaited

Item No. 10

Supg. Engr will take early steps to adjust this outstanding item

Result of the Order passed by Government in the Statement of objectionable items for June is awaited

Item No. 11 - Noted

Executive Engineer in the Statement of objectionable items

Provincial Statement of Objectionable Items in the Accounts requiring the

[illegible]

of Executive Engineers for the Month of
orders of Government.

August 1883

Opinion of the Superintending Engineer, with Final Remarks by Examiner	Orders by Government
<i>It seems for July and August 1893 that the Sub-Treasury officers have been requested to issue written notices to Depositors to appear personally or by duly authorized agents before the Treasury officer within ten weeks from the date of notice and receive the amount due them failing which the same will be carried to the credit of Government as unclaimed deposits.</i>	<i>Received of the Sub-Treasury</i>

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of orders of Government.

August 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	
13	Late Submission of accounts for August								

Opinion of the Superintending Engineer, with final Remarks by Examiner	Orders by Government
These accounts which were due in this office on the 20th September were not received till the 4th October and then in an incomplete state without work vouchers. The Executive Engineer explains that the Divisional abstract books had to be kept open till the evening of the 17th September awaiting the Sub-Divisional accounts hence the delay which is specially brought to notice of Government J. P. Cuddeback	Item No 13 Attention drawn to Code para 2289 If the accounts of a Sub-Division are not received within the prescribed date, the Divisional Accounts should not be delayed 6/11 Dec 17/11

GENERAL.
ACCOUNT

Govt. of 1883 Madras.

PUBLIC WORKS.

Dated November, 6th

Recd

Encl

G.O., 6th Nov. 1883, No. 3142 W.

NOVEMBER.

Provincial Public Works

Appropriations made from the additional
assignment of one lakh of rupees provided by
the Financial Department for expenditure on—.

Handwritten text in Tamil script, likely a list or account of public works.

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6TH NOVEMBER 1883, No 3142 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper —

G O , dated 31st October 1883, No 2520, Financial

Read—Memorandum from the Public Works Department, dated Ootacamund, 29th
October 1883, No 495 E

Order—dated 31st October 1883, No 2520, Financial

The Accountant-General will place the sum of Rs 1,00,000 (one lakh) from
Provincial funds at the disposal of the Public Works Department, in addition to their
present grant

(True Extract)

(Signed) C. G. MASTER,
Chief Secretary

To the Public Works Department

STATEMENT of allotment from Provincial funds to accompany G O, No 3142 W, dated 6th November 1883

Division	Item No	Name of work	Amount of estimate	No and date of sanction	Past expenditure	Balance of estimate	Amount appropriated	Item No	Remarks
1	2	3	4	5	6	7	8	9	10
Godavari, Eastern	1	Maintenance of Dumagudem works	RS 15,000	Provincial budget for 1883-84	RS 4,955	RS	RS 15,000	1	
"	2	Dowlashweram church (Government grant-in-aid)	3,200	G O, No 3116 W, dated 3rd Nov 1883			1,600	2	
Bellary	3	Deputy Collector's cutcherry at Adoni	6,460	G O, No 2492 W, dated 5th Sept 1883			4,000	3	
"	4	Sub-registrar's office at Adoni	2,542	G O, No 2757 W, dated 2nd Oct 1883			2,542	4	
Cuddapah	5	Do at Proddutur	2,240	G O, No 1497 W, dated 28th May 1883		..	2,240	5	
"	6	Do at Pullampet	2,073	Do do			2,073	6	
"	7	Taluk cutcherry at Pulivendla	22,150	G O, No 2744 W, dated 7th Nov 1881		...	5,000	7	
North Arcot	8	Do at Walajapet	35,270	G O, No 2726 W, dated 28th Sept 1883	14,628 Current year's grant	5,642	5,642	8	
"	9	Registrar's office at Chittoor	4,210	G O, No 2423 W, dated 30th Aug 1883	15,000		2,000	9	
"	10	Sub-registrar's office at Puthur	2,240	G O, No 2513 W, dated 7th Sept 1883			1,000	10	
Coimbatore	11	Improvements to treasury at Coimbatore	3,910	G O, No 3006 W, dated 24th Oct 1883			3,703	11	
Nilgiri	12	Constructing Government house, Upper Norwood, Ootacamund	7,79,150	G O, No 2459 W, dated 3rd Sept 1883	4,58,119 Grant for current year	2,61,031	30,000	12	
"	13	Repairs ..	Existing grant 6,550	...			1,500	13	
"	14	Do ...	Existing grant 52,700				2,000	14	
Architect	15	Additions and improvements to Public Works office, Chepauk	54,818	G O, No 180 W, dated 12th Jan 1883	20,161 Grants for 1883-84	4,657	4,700	15	
"	16	Additions to the Ameer Mahal	72,115	G O, No 1779 W, dated 25th June 1883	30,000 Grants for 1883-84	17,103	17,000	16	
					5,012 Grants for 1883-84		1,00,000		

6TH NOVEMBER 1883, No 3142 W, PUBLIC WORKS

3

ORDER—dated 6th November 1883, No. 3142 W, Public Works

The Financial Department having, in the Proceedings above recorded, made an additional assignment of one lakh of rupees for expenditure on Provincial public works during the current official year, the appropriations shown in the accompanying statement are now made

2 The works have been selected with reference to urgency, and the ability of Public Works officers to utilise the allotments

3 Some works have been brought forward for which estimates have yet to be sanctioned, but no allotments for these have been made Sanction to estimates must be regarded as an essential preliminary to allotment of funds It is quite possible that funds may become available later in the year, when estimates subsequently sanctioned can be provided for with due regard to the prospect of utilising the money during the remaining portion of the official year

(True Extract)

(Signed) J SHAW-STEWART, Colonel, R E,
Secretary to Govt, P W D

To Superintending Engineers
To the Consulting Architect to Government
" Examiner, Public Works Accounts
" Revenue Department
" Financial, &c, Departments

Exd E Fernandez
Spare Copies