

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

3213 N 4/12. 11 83

CENTRAL OFFICE OF ACCOUNTS

CIRCLE IV

FUND Provincial & Imperial

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

No. _____
MADRAS,
Dated 3 November 1883

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

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

A No 2658 N 12.10.82
B. 2999. N 23.10.83

With or clerks
Subs. Receipts

872

1015/11

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>Provincial</u> <u>Without Estimate</u> <u>Nalgiri Division</u>								
1	Purchase of Mr. Brown's property for a Telegraph Office at Vythiri — March 1883		4500	4500					
2	Repairs to Government House & Subsidiary buildings at Coth — March 1883		2157	2157					76

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
In G.O. No. 2857 W dated 11th October 1883 a Suit has been ordered to be instituted against Mr. Brown to either give a good title or refund purchase money of property. The Executive Engineer states that an estimate is under preparations and that it will be submitted as soon as it is ready. Similar remarks have been offered since March 1883.	No 3213 W d/12th Aug 83 Item No: 1 Yes Item 2 The report called for in G.O. No. 2857 W for July 1883 is awaited.

Provincial Statement of Objectionable Items in the Accounts requiring the

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
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	Without Estimate (Continued)								
	Nalgiri Division (Contd)								
3	Conservancy of the Lake at Ootacamund — <i>March 1883</i>			804	804				37
4	Purchase of Repairs to Bombay Castle at Orty — <i>March 1883</i>			81863	81863				292
5	Hoffmanns Brick Kiln — <i>July 1883</i>			3734	3734				322

of Executive Engineers for the Month of orders of Government.

[P. W. D. Madras, Form No. M 61 a—Inner Sheet]

August 1883

Opinion of the Superintending Engineer, with Final Remarks by Examiner	Orders by Government
No explanations have been received from Executive Engineers as to Cause of delay in submission of Estimate further than those reported to Government in the Statement of Objectionable Items for July 1883. The Executive Engineer states that the Estimate is completed and that it will be submitted for sanction shortly. The Executive Engineer states that an Estimate will be prepared	Items Nos 3, and 4. Ride orders passed on 21.8.83 for July 1883 Item No 5. The construction of a Hoffman's Brick Kiln has been abandoned, and Super asked to report regarding the adjustment of the amount expended

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	
6	Excess over Estimate Coimbatore Fixing lightning Conductors to the District Court at Mangalore. — June 1883	June 1883	575	843	268				
7	Malgiri Division Lowering the Weir of the Gopasomund Lake. — July 1883	July 1883	1460	1413	253				258

Opinion of the Superintending Engineer, with Final Remarks by Examiner

Orders by Government

No further explanations have been received from Executive Engineer than those offered in the Statement of Objectionable Items for June/83 viz. that the revised Estimate was returned to Sub-Divisional Officer for further particulars.

In the return of Sanctioned Estimates for September/83 a revised Estimate has been sanctioned by the Superintending Engineer for Rs 2182. Under "Repairs" but from the orders of passed on Objectionable Items Statement for July/83 it is not known whether Government are not affecting the revised Estimate

Item 6 Vide orders on A. I. S. for July 1883.

Item No. 7. The Estimate, sanctioned by the Supt. Engr. will be accepted.

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>Secs over Appropriation</u> <u>Algiers Division</u>								
8	Miscellaneous Public Improvements Repairs — July 1883					1000	1819 819	819	85

of Executive Engineers for the Month of
orders of Government.

[P W D Madras, Form No M 61 a—Inner Sheet

August 1883

Opinion of the Superintending Engineer, with Final Remarks by Examiner	Orders by Government
Estimate for their sanction Orders are therefore are requested as to whether the Sanction & Classification as given by the Superin- tending Engineer may be accepted.	Item No. 8 vide orders in O.S. for July 1883
The Executive Engineer states that an applica- tion was made for Rs. 2500 but only Rs. 1000 granted and that the balance is yet expected.	

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
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	Miscellaneous Irregularities Works for which revised Estimates are likely to be required Nalgur Division Additions & Improvements to the Government Office at Hono House at Ooty ————— May 1886 45522 34624								
10	Cinchona Drying Shed at Keddibattam July 1883 38220 28937								

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
In June a <u>revised</u> Estimate was promised in July a <u>Supplemental</u> Estimate and in August the Executive Engineer states that several excesses over sub-heads will be provided for in the Revised Estimate. When necessary whether a Revised or Supplemental Estimate it should be submitted for sanction without delay. The Executive Engineer states that after the revised Estimate was sanctioned it was found that the Contractor held an Agreement for a	Item No. 9 The Revised Estimate should be submitted for sanction at an early date. Item No. 10 The revised estimate called for in the O.S. for July should be early submitted for sanction.

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
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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
a higher rate but that it is not however known as yet whether the work will not still be completed within the authorized excess. As an excess appears ~~certainly~~ ^{inevitably} it is thought the submission of a re-revised estimate should not be put off until it is too late. See Code paras 1112-3. There are excesses on sub-heads of estimate and in the Provisional Statement of objectionable items the Executive Engineer has classed the objection under the head "Works" for which revised estimates are required but	Item No: 11 Vide orders on the P. I. S. for July 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	
	<u>Works for which Revised Estimates are likely to be required (Contd)</u>								
	<u>Milgiri Division</u>								
12	Thorough repairs to Government House roads this Government Gardens	Aug 1883	1850	2031	181				
13	<u>Combaroto</u> Fixing a lightning Conductor to the District Court at Mangalore.	July 1883	575	843					
14	Additions to the Collector's Quarters at Mangalore	Aug 1883	293	297	4				

of Executive Engineers for the Month of
orders of Government.

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

August 188 *3*

Opinion of the Superintending Engineer, with Final Remarks by Examiner	Orders by Government
but states that the work will be completed within the total sanction	
The Executive Engineer states that the estimate has been completed and will be submitted shortly	Item No: 12 For Supy Engineer's early attention
Vide remarks against item No. 6	Item No: 13 Vide remarks against Item No. 7
The Executive Engineer states that a revised estimate will be submitted as soon as possible.	Item No: 14 Noted

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
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15	Overpayment to Contractors Kilgisi Division Messrs Groves & Company July 1883			1070					

Opinion of the Superintending Engineer, with Final Remarks by Examiner

Orders by Government

No explanation has been offered by the Executive Engineer in the Statement of Objectionable Items for this overpayment in connection with the Buchona Building at Keddammulla Rs 586 and additions to Collector's Catchery at Pottu (Rs 484) but in the transfer report in connection with the recent change of the Divisional Accountants the Executive Engineer states that this overpayment is made by work done. Why such work was not measured and included in the Bills has not been explained however.

Item No: 15 The overpayment shown should be adjusted without delay.

The accounts of the Divisional Accountants should be examined and the overpayment should be adjusted without delay.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *August* 1883
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
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16	Miscellaneous Advances Combaratore Division								
	Sea Wall and protecting the Shore at Beypore from the action of the Sea	April 1883		5159					
17	Advances to Work people Nalgore Division								
	Constructing 2 barracks and latrines in Stone House Hill in Orissamund	April 1883		75					
18	Imperial Without Estimate								
	Combaratore Division								
	Improvements to the Canteen at Mullaipore	May 1883		599 599					

Opinion of the Superintending Engineer, with Final Remarks by Examiner

Orders by Government

In their orders No. 1523 W dated 31st May/83 Government stated that they will await receipt of a communication on the subject from the Consulting Engineer for Railways.

Advances made to work people for this work amount on the aggregate to Rs. 875 (although Rs. 800 have since been recovered) and the sanction of Government should therefore have been obtained as per G O No 2656 W dated 12th October, 1882.

The Consulting Engineer states that an estimate has been forwarded to the Superintending Engineer.

Item No 16
Vide orders on the O. I. S. for July 1883

Item No 17 For supply of attention

Item No 18
Vide orders on O. I. S. for July 1883

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
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21	<u>Excess over Appropriation</u> <u>Nelguri Division</u> Post Office at Devalla—June 1883					1500	3000	1500	1000
22	<u>Works for which</u> <u>revised Estimates are</u> <u>Required</u> <u>Nelguri Division</u> Combined Post & Telegraph Office at Ortz—May 1883								

Opinion of the Superintending Engineer, with Final Remarks by Examiner

Orders by Government

The Executive Engineer States that Application for the transfer of funds from the Grant of the Kalpatty Post Office with his work has already been made to Government by the Superintending Engineer

Item No. 21 Funds granted under G.O. No. 3110 W of 2nd November 1883

The Executive Engineer States that the revised Estimate is under preparation

Item No. 22 Vide orders on the O.S. for July 1883

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

August 1883

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	<u>Imperial (Continued)</u>								
	<u>Works for which revised Estimates are required</u>								
	<u>Melgiri Division</u>								
23	Converting a portion of the existing ^{cistern} ~~system~~ into Boys' plunge bath at the Lawrence Asylum.		2180	2619					

Opinion of the Superintending Engineer, with Final Remarks by Examiner

Orders by Government

Executive Engineer
States that a revised Estimate has been submitted and awaits sanction

Item No. 23

Under consideration

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
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24	<u>Imperial (Continued)</u>								
	<u>Works for which revised Estimates are required</u>								
	<u>Nelgiri Division</u>								
	Constructing barracks for a detachment of British Infantry Mallajorum	Aug 1883	19,830	18,810					

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
There	
The Executive Engineer states that a revised Estimate is under preparation	Item No. 24 Noted
D. P. Curran	7/11

Examiner of P W Accounts,

Madras

The Supy Engr. Fourth Circle
tho' the Examiner P. W. Accounts

2/11

2/11

7/11

Seen 15/11

GENERAL.
ACCOUNT

Govt. of {1882} Madras.
PUBLIC WORKS.

Dated October, 12th

Recd

Encl

G.O., 12th Oct. 1882, No. 2656 W.

OCTOBER.

Nos. 65-66.

Advances to Workpeople.

*Concurring in the views of the Examiner,
Public Works Accounts, for payment of —,
and communicating the same to the Super-
intending Engineer, Fourth Circle, for in-
formation*

12TH OCTOBER 1882, No 2656 W, PUBLIC WORKS

GOVERNMENT OF MADRAS

PUBLIC WORKS DEPARTMENT

General
Account

No 65

READ—the following letter from D C GORDON, Esq, Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 3rd October 1882, No 107 W —

I have the honor to forward copies of correspondence noted in the margin for Letter from Superintending Engineer, Fourth Circle, to Executive Engineer, Nilgiri Division, No 565 of 31st August 1882

Examiner's No 258 S E, 4th of 8th September 1882

Superintending Engineer's (Fourth Circle) No 226 of 11th September 1882

Examiner's No 279 of 22nd September 1882

Superintending Engineer's (Fourth Circle) No 244 of 28th September 1882

3 This is, in my opinion, opposed to the spirit of paragraph 1161, and requires the orders of Government

4 There is no doubt that in cases in which advances have to be given it is troublesome to apply for sanction separately for each individual advance, and I think there can be no objection to Executive Engineers being allowed to give advances subject to confirmation of the Superintending Engineer, but *only* when work cannot be prosecuted without previous advance and as exceptional cases Whenever advances are made, the Executive Engineer must send a statement to the Accounts Office through the Superintending Engineer, otherwise there can be no control whatever by the audit

5 In no case should an advance above Rs 500 be granted for any one work without sanction of Government

No 66.

ORDER—dated 12th October 1882, No 2656 W, Public Works

The Government concur in the views expressed by the Examiner of Public Works Accounts in paragraph 4 of the foregoing letter, which will be communicated to the Superintending Engineer for information and guidance

(True Extract)

(Signed)

R H SANKEY, Colonel, R E,
Secretary to Govt, P WD

To the Superintending Engineer, Fourth Circle
„ other Superintending Engineers
„ the Examiner, Public Works Accounts

Exd S T Austin
Spare Copies