

4.6 2794 28/1/83
" 1834 21/1/84
" 1614 19/1/84
" 9314 22/3/83

9.C 2 1202 4.12.5.84

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 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. |
| 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.



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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Madras

FUND Provincial and Imperial

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of January 1884.

No. _____

MADRAS
Dated 1st April 1884.

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

P. P. Ganesan

Examiner of P. W. Accounts,
Madras.

With disposal

P.L.S. 9/4. 27/9/84

Entered in the Receipt Book

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.	
1	Provincial Without Estimate Nilgiri Division Purchase of Mr. Broom property for a telegraph office at Vythiri	March 83		4500	4500				
2	Repairs to the apparatus Chattram cotacamund	May 84		646	646				
3	Stoffins Brick Kila	July 83		3001	3001				

of Executive Engineers for the Month of orders of Government.

January 1884

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

Orders by Government.

Further orders promised in the statement of objectionable items for accounts 83 are awaited

The Executive Engineer states that the expenditure was incurred in the Civil Department and adjusted in Public works Department. Formal sanction to an estimate is necessary

The Executive Engineer states that the expenditure on this account is being adjusted with

Item No 1. Noted

Item No 2. For S. E. early attention.

Item No 3. Noted

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.	
4	Without Estimate (Cm) bought and Durum Purchase of 400 Hawes property at Calicut	Feb 83		40000	40000				
5	Excess Over Estimate Mildie Division Additional and Improvements to Secretariat offices at one house	Jan 83	45837	50270	4433				5208
6	Levee manufacture at Stone house	Nov 83	4688	7019	2331				

of Executive Engineers for the Month of orders of Government.

January 1884

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
reference to G.O. No 3299 w dated the 19 th of November 1883	Item No 4. Estimates re- turned to the S. E. for revision with memo No 655 C. of the 17 th of March 1884.
Sanction to Estimate awaited	Item No 5. Vide remarks against item No 8.
Vide remarks against Item No. 8.	Item No 6. A revised estimate amounting to Rs 7050 was sanctioned in G.O. No 863 W of the 31 st March 1884.
The Executive Engineer states that a revised estimate will shortly be prepared	

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of orders of Government.

January 1881

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 Esti- mate.	Expenditure up to Date.	Excess over Esti- mate.	Amount of Approp- riation.	Expenditure of the Year.	Excess over Approp- riation.	
7	Excess Over Estimate North West Division Tools and Plant	July 83	50	394	344				
8	Miscellaneous Irregularities works for which Revised Estimates are likely to be required Chilga Dam and additions and improvements to the Government offices at Stone House only	May 83	15867	50270	44403				3208

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

Orders by Government.

prepared and submitted
for sanction

The Executive
Engineer states that
a Revised Estimate
will be submitted
after the total
Expenditure on
repairs and carriage
of Famine Tools
is known

Vide remarks against
Item No. 8. in the
statement of objectionable
Items for December 83
The erroneous debit
referred to by the
Executive Engineer has
not been written back
but there has been
a further outlay
during the month
of Rs 3208 and the

Item No. 7. Estimate should
be submitted for
sanction at an early
date.

Item No. 8. S.E. will
submit a special
report as early
as practicable.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of orders of Government.

January 1884

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	Miscellaneous Irregularities works for which Revised Estimates are likely to be required Nilgiri Division Construction Barchma Engineer at Kodakottu & at Kottam								1255
10	Construction Division Additions to Kodakottu Butcher's at Bangalore								2040

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

Orders by Government.

The Excess over Estimate is Rs 10 14 33.
As pointed out in last month's statement a revised Estimate was promised so far back as March 1883 and the Superintending Engineer's attention has been invited to Code paras 311, 1515 2072, & 2306

It should also be noted that the Executive Engineer reports the work to be "In progress"

Item No 9. Revised estimate awaited.

The Executive Engineer states that the revised Estimate is under preparation

Item No 10. Do Do

The Executive Engineer states that revised

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of orders of Government.

January 1881

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
11	Miscellaneous Irregularities works for which Revised Estimate are likely to be required Constructing a sub Registrar's office at Bellanagudi South Canara Jan'y 2970 1461								
12	North Coast Dist. Constructing Jail Superintendent's Quarters at Bellare Oct 26020 19209								

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

Orders by Government.

Estimate has been forwarded to the Collector of South Canara

The Executive Engineer states that a revised Estimate has been received duly countersigned by the Inspector General of Registration and it will be submitted for sanction as soon after the receipt of further information from the Inspector General

Item No 11. Revised estimate will be awaited.

The Executive Engineer states that a revised Estimate will be submitted after completion of the Lower floor

Item No 12. do do

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

January 1884

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.			the 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	Overpayment to Contractors Vilgiri Bazaar Contractor Rhaman Khan as Bunchone Drying shed at Meddewallam	Oct 83		157					
14	Miscellaneous Irregularities Coimbatore Division Repairing Sea wall and protecting the shore at Beypore from the action of the sea	April 83		5159					
15	Paid Paces Bai Contractor for Construction of Civil Dispensary at Buntwall	Dec 83		204					

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

Orders by Government.

The Executive Engineer states that the Overpayment is more than covered by work done subsequently and will be shortly adjusted

Item No 13. The over payment made in October 1883, should be adjusted without further delay.

Item No 14. Under inquiry

Orders of Government regarding adjustment are awaited.

The Executive Engineer states that the President of the Local Fund Board

Item No 15. Vide orders on the O.S. for December 1883.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

January 1884

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
16	Want of work Vouchers Nilgiri Division Tools and Plant from October 83 to January 84 Brick field at Lake for December 83 & January 84 Repairs Government house Back road Bombay Castle Govt -ment house Fore road for January 1884. Purchase of and Improvements to Bombay Castle for January/84.								

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

Orders by Government.

Has been requested
to reimburse the
amount at once

These work vouchers
are still due

Item 16. The S. E. will
see that these Work
Vouchers are forwarded
to the Examiner
P. W. Accounts, with
as little delay as
possible.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

January 1884

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	Imperial ~~Without Estimate~~ Excess Over Appropriation at Vizian Bazar Minor works Imperial Military 1883					500 1336 836 15			
2	Miscellaneous Irregularities Want of work vouchers at Vizian Bazar Combined Post and Telegraph Office at Ootacamund								

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

Orders by Government.

The Executive Engineer states that an application for appropriation of funds has been made to the Superintending Engineer

work vouchers are due for the work for October November and December 83 and January 84

Item No 1. A further sum of Rs 674 was allotted in G.O. No 806 W of the 25th March 1884.

Item No 2. The S. E. will enquire into and report on the cause of delay in the non submission of these Work Vouchers.

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.	
	<i>Miscellaneous Derogations want of work vouchers Nilgiri Division</i>								
3	Constructing a new Post office at Sevalad								

of Executive Engineers for the Month of orders of Government.

January 1884

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
work voucher is due for January 1884 <i>D. P. Curran</i>	Item No 3. The Work Voucher should be early submitted to the Examiner of P. W. Accounts. <i>W. 10/11</i> <i>1884</i>

Examiner of P. W. Accounts,

Madras.

The S. E. IV Circle, Thro' the Examiner, P. W. Accounts

Curran