

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. 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.

4. 6. m 1581 W 24. 6. 84
 " " 408 W. 15. 2. 84
 " " 1553 W 20. 6. 84
 " " 3299 W. 19. 11. 83
 B. m 1302 W 23. 5. 84
 B. m 1202 W 12. 5. 84
 " 1586 W. 24. 6. 84

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 *April* 188*4*.

No. _____

MADRAS,

Dated *5 July* 188*4*.

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

Examiner of P. W. Accounts,

Madras.

With Orders

109/7
23.7.84

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>Nilgiri Division</u>								
1	Purchase of Mr. Brown's property for a Telegraphy office at Vythiri	March 1883	4500	4500					
2	Hoffman's Brick Kiln	July 1883	2306	2306					
3	Wellington Stock Manufacture	April 84	1042	1042					

of Executive Engineers for the Month of orders of Government.

[P. W. D. Form No. M. 112—Inner Sheet.]

April

1884

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

Orders by Government.

No 1898 of 4th August

The further orders promised in Objectionable Items Statement for November 1883 are awaited. The objection is a year old.

This matter is still under consideration.

The Executive Engineer stated that further adjustments reducing the debits would be made in the Supplemental accounts for March/84 but no adjustment has been made as promised.

The L.E. should take steps to adjust this item as soon as practicable in the manner approved in G.O. No 3279 W of 17th Nov/83

The Executive Engineer states that an estimate has been submitted for sanction.

Sanctioned see G.O. No 1302 W of 23-5-84

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.	
	<i>Without Estimate (Continued)</i>								
	<i>Milgiri Division (Contd.)</i>								
4	Brick Manufacture at Lake Buckfield only. <i>April 1884</i>			1284	1284				
	<i>Coimbatore Division</i>								
5	District Sub-judges and District Munsiff's Court at Calicut <i>Oct/83</i> (Staves property at Calicut)			46820	46820				
	<i>Barnes Project</i>								
	<i>Tools and Plant</i>								
	<i>New supplies</i>								
6	Purchase of Scientific and drawing instruments. <i>April</i>			336	336				

of Executive Engineers for the Month of
orders of Government.

April 1884.

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

Orders by Government.

The Executive Engineer states that an estimate is under preparation and will shortly be submitted for sanction.

The SE will see that an estimate is submitted for this item soon.

In the orders by Government on objectionable items statement for March 1884 the estimate is stated to be under consideration.

Estimate sanctioned in June/84
for Rs 1553 w of 20 June/84

The Executive Engineer states that the delay in submission of estimate is due to a revised advice for additional charges being expected from the Public Works Stores. This outlay will evidently have to be written back to Irrigation.

The SE will see that the cause of objection to this item is removed 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.			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.	
	<u>Excess over Estimate</u>								
	<u>Nalgiri Division</u>								
7	Additions and Improvements to Government Offices Stone House	May/83	45,837	53,853	8,016				
8	Purchase of, and Improvements to Bombay Castle	April/84	84,710	86,074	1,364				

of Executive Engineers for the Month of orders of Government.

April

1884

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

Orders by Government.

The Executive Engineer now states that the work is almost completed and that the excess will be explained in Completion Report. The necessity for a revised estimate was foreseen so long ago as May/83 and why sanction to one was not obtained ere this, appears to require explanation.

The Executive Engineer states that the excess will be adjudged in accordance with instructions contained in G.O. N^o. 408 W of 15 February/84. But it is not understood what adjustment will be made, as the G.O. in question simply leaves the final incidence of the charge

The L^d. will explain why same was not obtained for this work before completion. The L^d. will explain why same was not obtained for this work before completion.

orders on this subject. Orders on this subject will shortly be issued.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

April

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.	
9	Repairing Government House and all Subsidiary buildings	March 1883	2410	5364	2954				

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

Orders by Government.

Charge an open question a clearer explanation has been called for.

The Executive Engineer states that the excess will be debited to a fresh estimate which is under preparation. As this is an annual Repair Estimate the advisability of closing last years accounts and submitting a Completion Report with full explanation as to cause of excess has been suggested to the Superintending Engineer. The work required to be done in current year being provided for in a fresh estimate.

The Examiners suggestion the Examiners suggestion should be followed.

Provincial Statement of Objectionable Items in the Accounts
requiring the

of Executive Engineers for the Month of
orders of Government.

April

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.	
10	Lime Manufacture at Stone Monor	Feb/84	7030	7834	804				
	North Arcot Division								
11	Tools and Plant Repairs & Carriage	Nov/83	50	462	412				

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

Orders by Government.

Orders of Government are waited on the Report called for in G.O. No. 1202 W dated 12th May 1884.

The attention of the L.C. is drawn to the orders passed on this item in G.O. No. 1202 W of 12th May/84.

The Executive Engineer states that a revised estimate cannot be submitted until the exact number of Famine Tools to be repaired is ascertained.

Noted
Noted

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

April

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.	
	<u>Want of Appropriation</u>								
	<u>Milgiri Division</u>								
12	Cinchona Buildings at Neddivattam	April 1881				1004	1004	1004	
13	Purchase of and Improvements to Bombay cas. He and out buildings	Apr/84				947	947	947	
14	Improving Slopes of Elk Hill Cutting	Apr/84				488	488	488	
	<u>Miscellaneous Irregularities</u>								
	<u>Works for which Revised Estimates are likely to be required</u>								
	<u>Milgiri Division</u>								
15	Constructing Cinchona Building at Neddivattam	July 83	38220	37342					

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

Orders by Government.

The Executive Engineer states that funds have been applied for.

12 vide G.O. No. 1581 W of 26th June/80
in which funds have been assigned for the work
13 vide remark against item No. 8
14 The Super. Engr. should have applied for obtaining the requisite appropriation.

Up to March 84 the revision of the estimate with special reference to rates, was stated to be necessary, but the Executive Engineer now remarks that a revised estimate will not be necessary as the work will be completed nearly within the present estimate.

No. 15

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.	
	<i>Miscellaneous Irregularities</i>								
	<i>Works for which revised estimates are likely to be required</i>								
	<i>Coimbatore</i>								
16	Constructing a Sub-Registrar's Office at Bellangudi	Jan 1884	2970	2242					
17	Additions to Collector's Cutcherry at Mangalore	Aug 1883	29370	22338					

of Executive Engineers for the Month of
orders of Government.

April

1884

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
The Executive Engineer states that the revised estimate submitted to Superintending Engineer has been returned for further particulars. In the objectionable Items Statement for March 1884 the Executive Engineer stated that a revised estimate was forwarded to the Superintending Engineer on 19th March 1884 and that the further explanation called for was submitted on the 8th April 1884.	Noted Revised estimate received & under disposal

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.	
18	Improvements to the Talug Butcherry at Udipi	Febry/83	4500	3144					
	North Arcot								
19	Jails Superintendent's Quarters at Vellore	Nov/83	26080	21857					
	Works for which revised estimates are required								
	North Arcot								
20	Tools and Plant Repairs & Carriage	Nov/83	50	462	412				
	Miscellaneous Advances								
21	Repairing the Sea wall and protecting the shore at Beypore from the action of the sea.	April 1983		5159					

of Executive Engineers for the Month of
orders of Government.

April

1884.

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

Orders by Government.

The Executive Engineer states that revised estimate is under preparation.

The Executive Engineer states that the revised estimate is almost ready for submission.

18+19 The submission of revised estimates should be expedited

vide item No. 11.

Noted, noted

Orders of Government regarding adjustment are awaited.

The matter is still under enquiry

Provincial Statement of Objectionable Items in the Accounts
requiring the

of Executive Engineers for the Month of
orders of Government.

April

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.	
	Imperial Military Works Excluded from Provincial Fund Nilgiri Division.								
22	Converting a cattle shed at Lawrence Asylum Coty into a Latrine and Constructing a covered passage	March 1884							
	Warrant of Work Voucher Nilgiri Division								
23	1. Constructing Government House Upper Norwood for January, February, March and April 1884								
24	2. Constructing Cinchona Building at Teddivattam for February, March and April 1884.								
25	3. Lowering the weir of the Coty lake and Conservancy of the lake for February, March & April 1884.								
26	4. Tools and Plant from October to March 1884								

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

Orders by Government.

The approval of the Government of India to this Military Work being carried out from Provincial Funds is awaited. Vide Office note N^o 65 of 1st May/84.

Work Vouchers for these works are still due for the months noted against each.

The continued delay in the submission of work Vouchers from the Nilgiri Division is unsatisfactory and no thorough audit can be exercised

23.33 The explanation of the cause of delay in the submission of the work vouchers, called for in the order passed against Hans 365 of the O. S. for March/84, should be expected.

Provincial Statement of Objectionable Items in the Accounts
requiring the

of Executive Engineers for the Month of
orders of Government.

April 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.	
	<i>Want of Work Voucher (Contd.)</i>								
	<i>Nalgiri Division (Contd.)</i>								
27	5. Brick manufacture at Lake Brickfield for April 1884.								
28	6. Repairing Government Office Back Road for January 1884.								
29	7. Brickfield ooty lake including French Hill for January, February March and April 1884.								
30	8. Brick Manufacture at Bandhal for February 84								
31	9. Brick Manufacture at Stone House for February 1884.								
32	10. Lime Manufacture at Stone House for April 1884.								
33	11. Wellington Stock Manufacture for April 1884.								

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

Orders by Government.

by this office in the monthly accounts in the absence of the many Work Vouchers and vouchers appertaining thereto.

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>Imperial</u> <u>Warrant of Appropriation</u> <u>Nilgiri Division</u>								
1	Repairs Military					1143	1143	1143	
	<u>Warrant of Work Vouchers</u> <u>Nilgiri Division</u>								
2	Constructing combined Post and Telegraph Office at Ty from Novm-ber/83 to April 1884.								
3	Do. a new post office at Devala for January and March 1884.								

of Executive Engineers for the Month of
orders of Government.

April 1884.

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

Orders by Government.

The Executive Engineer
states that Funds
have been applied for.

Sanctioned is G.O. No. 1581 W
of 24th June 1884

Work vouchers are due
for these works for the
months noted against
each. Vide also remark
against item No. 23633
Under Provincial.

The S.E. will take early step
to remove the numerous objections
in this statement for want of work
vouchers.

Cu.
11.7.84

W.
25.7.84

D. P. Gairaud

Examiner of P. W. Accounts,
Madras.

To the S.E. W. Cich
These are the vouchers of P.W. works
for the Executive Engineer

15TH JULY 1884, No. 1578, PUBLIC.

GOVERNMENT OF MADRAS.

PUBLIC DEPARTMENT.

READ—the following paper:—

Extract paragraph 3 of a despatch from Her Majesty's Secretary of State for India, to the Government of India, No. 30 (Public—Records), dated the 8th May 1884.

Para. 3.—Since the practice of sending home packages through private agents is not only calculated to lead to inconvenience, as in the present instance, but is also attended with expense, I request that instructions may be issued that for the future all parcels intended for this office may be transmitted direct by Government agency in the usual manner.

No. 963.

Endorsement on the above.

Extract paragraph 3 forwarded to the Government of Madras for information and guidance.

(By Order of the Governor-General of India in Council.)

HOME DEPT., BOOKS,
CALCUTTA, 27th June 1884.

(Signed) E. COLLEN,
Offg. Secy. to the Govt. of India, Mily. Dept.,
In charge of the Home Dept.

ORDER—dated 15th July 1884, No. 1578, Public.

Communicated to the departments of the Secretariat, to the Director of Public Instruction, and to the Superintendent, Government Central Museum, for careful observance.

(True Extract.)

A. J. Colman

Ag. Asst. Secy. to Govt.

To the Revenue department.

- „ Military do.
- „ Public Works department.
- „ Director of Public Instruction.
- „ Superintendent, Government Central Museum.
- „ Master Attendant, Madras.

Exd. T. O'Connor.

Govt. of (1884) Madras.
PUBLIC.

1ST JULY 1884, No. 1472, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

Proceedings of the Government of India, Department of Finance and Commerce (Pay and Allowances—Travelling Allowances), dated Simla, 16th June 1884, No. 1647.

Read—again—

Order contained in the letter from the Government of India in the Financial department, to the Secretary to the Government of the Punjab, No. 1374, dated the 28th February 1873, authorizing Local Governments to sanction travelling allowance at the usual rates for officers who may be called away on duty beyond the limits of their jurisdiction. Resolution of the Government of India in the Financial department, No. 4332-A, dated the 30th October 1875, ruling that, except in cases involving extra expenditure to the Imperial revenues, an officer may draw pay and allowances for any time that he may spend beyond the limits of his jurisdiction, with the sanction of the Government which he serves.

Section 21 of the Civil Travelling Allowance Code prescribing that travelling allowance is admissible to an officer who, in the execution of his duties, whether ordinary or special, proceeds beyond the circle of his ordinary jurisdiction under proper authority.

Read—

Letter from the Chief Commissioner of the Central Provinces, No. 2319-105, dated the 12th May 1884, received in the Home department, stating that the Comptroller has held that, under rule 4 in chapter 2 of the Civil Account Code, the sanction of the Chief Commissioner is necessary to enable subordinate Police officers to draw travelling allowance for journeys beyond the limits of their jurisdiction in pursuit of offenders, &c., and requesting that he may be authorized to delegate his power under the rule in question to the Inspector-General of Police, as he considers the submission of such cases for his sanction to be unnecessary.

Resolution—

The orders of 1873 and 1875 quoted above, upon which section 4, chapter II, Civil Account Code, and rule 2 subsidiary thereto are founded, were not intended to require the sanction of the Local Government in the case of subordinate officers, such as subordinate Police officers, who may be required to proceed on duty beyond their ordinary jurisdiction by their departmental superiors. To remove all doubts upon the point, however, the Governor-General in Council is pleased, in supersession of these orders, to rule that an officer may draw pay and allowances for any period that he may spend on duty beyond the limits of his jurisdiction, with the sanction of the Government which he serves, or, if he be a subordinate officer, with the sanction of his immediate departmental superior. When, however, extra expenditure chargeable to Imperial revenues is involved, the confirmation of the Government of India is necessary.

2. No special provision appears to be necessary to enable an officer to draw travelling allowance when on duty beyond the limits of the circle of his duty; section 21 of the Civil Travelling Allowance Code being clear as to his title to do so, provided he leaves his jurisdiction under proper authority.

G.O., 15th July 1884, No. 1578.

JULY.

Home Parcels.

Communicating to the officers concerned for careful observance endorsement of the Government of India forwarding extract of a despatch from the Secretary of State issuing instructions that for the future all parcels intended for the India office may be transmitted direct by Government agency.

With order

Oct. 14/84. W. J. 106/10

Order—

Ordered that this resolution be communicated to the Home department; to all Local Governments, Accountants-General, and Comptrollers for information; and to the Comptroller and Auditor General, with the request that he will be good enough to make such corrections in the Civil Account Code as may be necessary.

(Signed) J. F. FINLAY,
Offg. Under Secy. to the Govt. of India.

ORDER—dated 1st July 1884, No. 1472, Financial.

Communicated to all departments.

(True Extract.)

H. D. D. D.

Ag. Asst. Secy. to Govt.

To heads of departments.

Public Works Department

Rxd. J. Wright.

20.5.0

1892 N 4th August 1884

Gobt. of (1884) Madras.
FINANCIAL.

Communicated to
Officers of the P.W. Dept

11.7.84

25.7.84

Issued

Recd. 10/7/84

Encl.

G.O., 1st July 1884, No. 1472.

1892 N 4th August 1884

JULY.

Pay and Allowances.

Communicating to all departments resolution
of the Government of India regarding the
conditions on which an officer may draw — for
the period spent by him beyond the ordinary
limits of his jurisdiction.

One copy sent to Mr
Wittorder
Wittorder

Ch. E. for I ✓
Comdg Engrs for Reg ✓
Engrs Engrs ✓
Engrs in Ch State Reg ✓
Engrs for Bank Br. ✓
Comdg Engrs to Govt. ✓
Engrs P.W. acct ✓
Engrs State Reg acct ✓
Engrs guaranteed by acct ✓
Engrs Engrs P.W. acct ✓
Engrs in Ch ✓
Engrs all other ✓