

4.6. No 897 W 2. 4. 84
" " 898 W 2. 4. 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 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.
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 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 variation 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. (16)

CIRCLE 5th Circle
FUND Provincial and Imperial
Rs 2/9/84 2 Duplicates
Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of June 1884.

No. _____
MADRAS,
Dated 1 September 1884.

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

Recd. 22.8.84. H. Sept 1884.

J. P. Curdson

Examiner of P. W. Accounts,
Madras.

With disposal

02.47/9
10.9.84. 2. 15.9.84. 10.9.84.
10.4.4.84. 10.4.84.

June 1884

of Executive Engineers for the Month of
orders of Government.

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>Chungloput Division</u> <u>Imperial</u> <u>Without Estimate</u>								
1	Rent of Buildings for accommodation of Military Subordinates in the Cantonment of Mount, Pallavaram, and Ponnammallee	April/84	"	877	877				253
2	Compensation for quarters for accommodation of Medical Subordinates in do do do do	April/84	"	274	274				4
	<u>Presidency Division</u> <u>Imperial</u> <u>With Estimate</u>								
3	Compensation for Quarters for Medical and Military Subordinates	April/84		2140	2140				688
4	Hire of Buildings for Medical and Military Subordinates	April/84		1819	1819				654

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

Orders by Government.

B. No 2285 of 16th Sept 1885

The Executive Engineer states that Estimates duly approved of by the Military Authorities have been submitted for the sanction of the Superintending Engineer

Items 1 to 4. The Supt. Engineer will see that Estimates for these items are sanctioned at an early date as items are sanctioned as an early date.

Sanction to Estimates still awaited.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

June 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>Provincial</u>								
	<u>Miscellaneous Irregularities</u>								
	<u>I Works for which Deviation Statements are promised</u>								
5.	Adding a channel to St. Mary's Church Fort St. George	March/84	5370	2333					58.
	<u>II Works for which Completion Reports are due</u>								
6.	Constructing Compound wall around St. Andrew's Kirk Madras	March/84	4885	4998					
7.	Renewing roof of Female Ward of Leper Hospital Madras	March/84	3860	3598					
	<u>South Arcot Division</u>								
	<u>Provincial</u>								
	<u>Miscellaneous Irregularities</u>								
	<u>Works completed for which Completion Reports are due</u>								
	Constructing a Talapudichery at Konyacuppam	Sept/83	17330	1471					

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

Orders by Government.

Sanctioned Deviation Statement still awaited.

5. Subordinate Deviation Statement awaited.

Completion Reports for these works are still awaited. The delay in their submission is unsatisfactory.

16/8/84. The submission of completion reports should be expedited.

The Completion Reports and Certificates for these works are still awaited. The

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

June 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.	
9	Constructing a Talug Catchery at Tirumady	Decr/83	11,010	10,773					
10	Providing additional accommodation for the Sub Collector at Tirumdivanam	May/84	6873	6556					
Presidency Division 11. Work Voucher for Compound Wall and Scotch Kirk Madras for March 1884									

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

Orders by Government.

report and certificate for the Talug Catchery at Mungacuppan were received in this office but returned for adjustment of the material at site and final closing of the accounts of the work

Completion Report and Certificate is awaited. The Executive Engineer says that as soon as the arrears due to contractor are paid the Completion Report and Certificate will be submitted.

Items 11 to 13. The submission of the work vouchers due 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.	
12	Wak Voucher for Civil Debtors' Jail Madras for March 1884	March							
13	D ^o for Fortified Post at Agram Bangalore for May and June 1884	May/June							
III Items of Advance &c over 3 months outstanding									
14	Amount due by Superintendent Female Afghan Asylum for Burnt Shells due since March 1884.								
15	Value of certain instruments supplied to Colonel Mullins R.E. on special duty water supply at Bangalore								

of Executive Engineers for the Month of
orders of Government.

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

June 1884

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

Orders by Government.

still awaited.

The Executive Engineer promises to submit this Work Voucher during the month.

The Executive Engineer states that a remainder has been sent to the Superintendent. Adjustment awaited

As remarked by the Chief Engineer in the Superintending Engineer's last Inspection Report of the Division, this should be adjusted in communication with the Superintendent P.W. Stores, to whom the Instruments were returned.

Items 14 to 17. Steps should be taken for the early removal of these items from the Ob. Item statement.

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.	
16.	Value of 1 Ommemeter with stand supplied to the Chief Engineer for Irrigation from P. H. Stores in September 1883			405.					
17.	Value of 2 Barometers Quersid supplied to Lemaitre's Engineer for Railways by P. H. Stores			92.					
18.	Amount paid to Colonel J. Mullins R. E. being pay and allowances &c to be charged to the Nagano Government			2578.					

of Executive Engineers for the Month of
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June 1884

Opinion of the Superintending Engineer,
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Orders by Government.

The Executive Engineer states that these items will be adjusted shortly.

From G. O. No 897 dated 2^d April 1804 it is observed that the Resident Hyderabad has been addressed regarding the recovery of the amount.

noted noted

J. C. Curdson

Ed.
9.9.81

$$\frac{11.9.84}{11.9.84}$$

2019

Examiner of P. W. Accounts,

Madras.

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Stand No 24: PW
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