

orders of Government thereon.

022

C.

29.

2/9.

No. 1547 W 20.6.84

" 1724 W 12.7.84

No 1546 D. 29.8.84

6572
235

No 2286 W 16th Sept 84

Recorded, with
reference to No. 2285 W,
dated 16th September
1884. 1884.

Cy.

1.9.84

11.9.84

+ Cuo 7326

022.47/9

0.9.9.84. 2.15.9.84

No: 2286 W 16th Sept 84.

No. 1544 D. P. W. No. 7357
 GOVT. } 188 . P. W.
 OF MADRAS. } DEPT.
 SECRETARY.
 Recd. 3-9-84
 Chepak, 29th August 1884.

OFFICE NOTE.

R. No 376.
 29. 8. 84.

From

W

+ W. M. C. 7326 sent to B
 2-9-84-

To

C

Provincial Statement
 of Objectionable Items
 in the Accounts of
 Executive Engrs for the
 Month of May 1884,
 Fifth Circle, Imperial
 Provincial and Local.

With regard to
 item 6, Chingleput Dist.,
 Constructing new barracks
 for Royal Artillery at
 St. Thomas' Mount.

The sanctioned estimate
 amounts to Rs 1,35,050,
 and expenditure to Rs
 87,112. Please explain
 causes that exist for
 a

a revised estimate -

Item 9, Presidency
Division, adding a Chancel
to St. Mary's Church
Fort St George - Sanctioned
Estimate Rs 5370 - expenditure
Rs 2275 - Why is a
deviation statement re-
quired?

In both cases, the
Record does not show
why Govt should call
for the documents in
question.

Cy.

On

27.8.84

No 402 of 2nd Sept/84.
Encls: -

To W.

Whenever the want of a
revised Estimate or Deviation State-
ment is brought to notice of
Government, the call for the same
is invariably based on the Execu-
tive Engineer's own statement either
in the Divisional Objectionable
Items Statement or in the Work

Voucher in explanation of excesses
on sub-heads etc.

2. In the Work Voucher for
April 1884 for the new barracks
at Saint Thomas Mount the Executive
Engineer in explanation of
the execution of certain items of
work not provided in the Sanction-
ed Estimate remarked as follows,
"Will be included in the revised
Estimate now under preparation"
but as sanction to the promised
revised Estimate was not forth-
coming when May's Objectionable
Items Statement was being prepared,
the want of it was therein brought
to the notice of Government. As
however, the Superintending Engineer
has since written to say that a
revised Estimate will not be re-
quired because the expected excess
is within 5 per cent, the item has
been omitted from June's Objec-
tionable Items Statement.

3. With regard to the Deviation
Statement required for the Chancel
to Saint Mary's Church, please see
the Objectionable Items Statements
for March and April 1884 and the

1000 304118-31-7-84-

orders of Government thereon.

82

C.

2/9.
No. 1547 W 20.6.84
" 1724 W 12.7.84
No 1544 D. 29.8.84

6512
735

No 2286 W 16.9.84
Recorded, with
reference to No. 2285 W,
dated 16.9.84
1884.

Cd.
1.9.84

11.9.84

Cue 7326

1.9.84
15.9.84

(15)

W. J. P. to
L. P. H.

No. 1544, D. 29.8.84

Office Note

From W

To C / Provincial state-
ment of objectionable
items in the accounts of
Executive Engineers for
the month of May 84,
Fifth Circle, Imperial
Provincial and Local.

C. No. 6512

With regard to
item 6, Chingleput District,
Constructing new barracks
for Royal Artillery at
St. Thomas Mount.

The sanctioned
estimate amounts to
Rs 1,35,050, and ex-
penditure to Rs 87,112.
Please explain causes
that exist for a
revised estimate

Item 9. Presidency
Divisions, adding

Item no 6. Why is a Revised Estimate for this work called for? The sanctioned amount is Rs. 1,35,080, at only Rs. 87,112.

Item no 9. Estimate is Rs. 5,370. only Rs. 2,275. Has not E.E. or S.E. the power, under recently rule, to sanction deviation himself?

aj

26.8.84

D.W.

Item 6. Revised Estimate has been called for on the strength of the Examiner's remarks entered against the item. Revised Estimate may be found necessary if discrepancies exist under such heads.

Item 9.

The rule is:

The S.E. can sanction trifling deviations which do not affect the cost of a sub-head to the extent of Rs 200.

The S.E. can sanction deviations provided that no increase of charge to the amount more than 5 per cent above the sub-head shall be caused by such deviation.

In every item to be sanctioned whether the deviation merely affects the cost of a sub-head to the extent of Rs 200 or more under the primary sanction by E.E. or S.E. the increase of charge to

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.
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.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

Fifth

FUND

Imperial Provincial and Local (Incorporated)

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of *May* 188*4*.

No.

MADRAS,

Dated *4th* August 188*4*.

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

D. P. Gurusamy

Examiner of P. W. Accounts,

Madras.

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>Chingleput Division</i>								
	<i>Imperial</i>								
	<i>Without Estimate</i>								
1.	Rent of Buildings for accommodation of military subordinates in the cantonment of Mount Palla- <i>uram and Poonamallee</i>	<i>Apr/01</i>		624	624				264
2.	Compensation for Quarters for accommodation of medical subordinates	<i>May/01</i>		270	270				114
	<i>Presidency Division</i>								
	<i>Imperial</i>								
	<i>Want of Estimate</i>								
3.	Compensation for Quarters for medical and military subordinates.	<i>Apr/01</i>		1452	1452				818

of Executive Engineers for the Month of
orders of Government.

May 1884

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

Orders by Government.

The Executive Engineer states that Estimates duly approved of by the military authorities have been submitted for the sanction of the Superintending Engineer.

The Executive Engineer states that Estimates have been submitted for sanction.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

May 1384

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>President's Division</i> <i>Want of Estimate</i> <i>(Concluded)</i>								
4.	<i>Use of Buildings for military and medical Subordinates.</i>	<i>Apr/84</i>	<i>1165</i>	<i>1165</i>					<i>755</i>
5.	<i>City Repairs executed by Barrack Master</i>	<i>May/84</i>	<i>1141</i>	<i>1141</i>					<i>1141</i>
	<i>Miscellaneous Irregularities</i> <i>works for which Revised</i> <i>Estimates are likely to be</i> <i>required. Inferior.</i>								
	<i>Chingleput Division</i>								
6.	<i>Constructing new Barrack for Royal Artillery at St. Thomas Mount.</i>	<i>Apr/84</i>	<i>13250</i>	<i>8712</i>					<i>6936</i>
	<i>Provincial</i> <i>Chingleput Division</i> <i>Without Estimate</i>								
7.	<i>Repairing the main Buildings and out-houses at Government house at Guindy Park.</i>	<i>do</i>	<i>715</i>	<i>715</i>					

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

Orders by Government.

The Executive Engineer states that Estimates have been submitted for sanction.

Sanction to Revised Estimate is still awaited.

The Executive Engineer states that an Estimate amounting to Rs 8073 has been submitted for sanction.

These orders passed opposite to the orders of Government.

Revised Estimate is still awaiting sanction.

The S.E. has submitted an Estimate for the work at Guindy Park.

**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>Chingleput Division</u> <u>Miscellaneous Irregularities.</u> <u>Works for which Revised Estimates are likely to be required.</u>								
8.	Constructing a strong room and for additions and alterations to the Taluk Cutcherry at Pannery.	May/84	3665	3662					220
	<u>Presidency Division</u> <u>Provincial</u> <u>Miscellaneous Irregularities.</u> <u>I. Works for which Deviation Statements are promised.</u>								
9.	Adding a channel to St. Mary's Church, Fort St. George	Mar/84	5370	2275					
	<u>II Works for which Completion Reports are due.</u>								
10.	Cost of Benham's cooking range & at General Hospital Madras	Jan/84	3240	3459					

of Executive Engineers for the Month of
orders of Government.

May — 1884

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

Orders by Government.

The Executive Engineer states that a Revised Estimate has been submitted for sanction.

Sanction to Deviation Statement—still awaited.

This Completion Report has not yet come to hand. The Executive Engineer states that the Superintendent Public Works Dept. was requested to furnish it.

**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>Presidency Division</u> <u>Provincial.</u> <u>Works for which Completion Reports are due.</u> (Continued)								
11.	Constructing Compound Wall. St. Andrews Kirk, Madras.	Feb/84	4885	4998					
12.	Renewing Roof of Female Ward of Lepet-Hospital, Madras. <u>South Arcot Division.</u> <u>Provincial</u> <u>Miscellaneous Irregularities.</u> <u>Works completed for which Completion Reports are due.</u>	Mar/84	3840	3598					
13.	Constructing a Taluff Cut-cherry at Manjacupam	Sept/83	17380	16171					
14.	Constructing Taluff Cutcherry at Tikuwadi	Dec/83	11010	10773					

of Executive Engineers for the Month of
orders of Government.

May

1884

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

Orders by Government.

The completion Report with explanation for excess is still awaited.

De ——— Dt

The Executive Engineer in Divisional objectionable Items statement for April states that the Completion Reports will be submitted as soon as the certificates sent to the collector for signature are returned.

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.	
	<u>South Arcot Division</u> <u>Provincial.</u>								
	<u>Miscellaneous Irregularities</u> <u>Works completed for which</u> <u>Completion Reports are due.</u> (Continued)								
15	Providing additional accommodation for the Sub Collector at Tindivanam.	May/84	6873	6359					
	<u>Provincial.</u>								
	<u>Presidency Division.</u>								
	<u>III Non Submission of work</u> <u>vouchers</u>								
16	Work Voucher for Boundary Wall around Scotch Kirk, Madras for March/84	March/84							
	— " — for Civil Debtors jail for d ^o	D ^o							
	— " — for constructing store Room &c at Printing Office, Madras Penitentiary for April	April/84							
	— " — for fortified post of Agram Bangalore for May	May/84							
	<u>South Arcot Division</u> <u>Incorporated Local Under Act</u> <u>II of 1874. Want of Estimate</u>								
17	Veranam Tank bank maintenance of a portion of road from Shattalope to amampulgar	May/84	238	238					16.

of Executive Engineers for the Month of
orders of Government.

May.

1884

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

Orders by Government.

This work is reported as completed and the Executive Engineer states that the Completion Report will be submitted as soon as dues to contractor are paid.

These work Vouchers are still awaited.

The Executive Engineer states that this will be submitted shortly. It is now over one month due.

Outlay on this work has been paid provisionally pending sanction to estimate. The Executive Engineer does not report whether an estimate is under preparation.

P. P. Gordon

Examiner of P. W. Accounts,

Madras.

To the S. & C. Circle
through the Examiner of P. W. Accounts

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 Fifth
FUND Imperial Provincial
and
Local (Incorporated)

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

No. _____
MADRAS,
Dated 4th August 1884.

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

D. P. Gordon

Examiner of P. W. Accounts,
Madras.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

May

1884

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>Shingliapat Division</u>								
	<u>Imperial</u>								
	<u>Without Estimate</u>								
1	Rent of Buildings for accommodation of Military Subordinals in the cantonment of Mount. Pallaveram and Poma. April	1884	"	624	624				264
2	Compensation for quarters for accommodation of Medical Subordinals in the do do May	1884		270	270				114
	<u>Presidency Division</u>								
	<u>Imperial</u>								
	<u>Without Estimate</u>								
3	Compensation for quarters for Medical and Military Subordinals April	1884	"	1452	1452				818
4	Rent of Buildings for Military and Medical Subordinals April	1884		1165	1165				755
5	Petty Repairs incurred by Barrack Master May	1884		1141	1141				1141

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

Orders by Government.

The Executive Engineer states that estimates duly approved of by the Military authorities have been submitted for the sanction of the Supg. Engineer

The Executive Engineer states that estimates have been 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.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
6	<i>Imperial</i> <i>Miscellaneous Irregularities</i> <i>Works for which Revised Estimates are likely to be required</i> <i>Chingleput Division</i> Constructing New Barrack for Royal Artillery at — April Saint Thomas's Mount 1884		135,050	87,112					6936
	<i>Provincial</i> <i>Without Estimate</i> <i>Chingleput Division</i> Repairing the Main Buildings and out houses at Government House at April Gundy Park 1884			715	715				
8	<i>Miscellaneous Irregularities</i> <i>Works for which Revised Estimates are likely to be required.</i> Constructing a strong room and for additions and alterations to the Taluk Kutcherry at May Ponnery 1884		3,665	3,664					220

of Executive Engineers for the Month of
orders of Government.

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

1884

May

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
Sanction to Revised Estimate still awaited	
The Executive Engineer states that an estimate amounting to Rs 8073 has been submitted for sanction	
The Executive Engineer states that a Revised Estimate has been submitted for sanction	

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

May

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>Presidency Division</i>								
	<i>Provincial</i>								
	<i>Miscellaneous Irregularities</i>								
	<i>I Works for which Deviation statements are promised</i>								
9	Adding a Channel to St. Mary's Church Fort March St. George	1884	5370	2275					
	<i>II Works for which Completion Reports are due</i>								
10	Cost of Benham's Cooking range at General Hospital Madras	1884	3240	3459					
		P.A.	242						
11	Constructing Compound Wall St. Andrews Work Feby Madras	1884	4885	4998					
12	Renewing Roof of Female Ward of Leprosy Hospital Madras	1884	3840	3598					

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

Orders by Government.

Sanction to Deviation
Statement still awaited

This Completion Report
has not yet come to hand
the Executive Engineer
states that the Superin-
tendent P.W. Morris was
requested to furnish it.

The Completion Report
with explanation for
excesses is still awaited.

— Do — Do —

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

May

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>South arcot Division</i>								
	<i>Provincial</i>								
	<i>Miscellaneous Irregularities</i>								
	<i>Works completed for which completion Reports are due</i>								
13	<i>Constructing a Salug Cutcherry at Manja. Sept. 1883</i>	1883	17,380	16,171					
14	<i>Constructing Salug Cutcherry at Suviradi. Decr 1883</i>	1883	11,010	10,773					
15	<i>Providing additional accommodation for the Sub Collector at Suviravanam. May 1884</i>	1884	6,873	6,552					

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

Orders by Government.

The Executive Engineer in Divisional Objectionable Items Statement for April states that the Completion Reports will be submitted as soon as the Certificates sent to the Collector for signature are returned.

This work is reported as completed and the Executive Engineer states that the Completion Report will be submitted as soon as dues to Contractor are paid.

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 Presidency Division</u>								
	<u>III Non Submission of Work Vouchers</u>								
16	Work Voucher for Boundary wall around Scotch Kirk Madras for March 1884	March 1884							
	do for Civil Debtors' Jail for March 1884	March 1884							
	do for Constructing Store Room &c. at Printing Office Madras	April 1884							
	Penitentiary for April								
	do for Fortified Post at Agram Bangalore for May 1884	May 1884							
	<u>South Arcot Division Incorporated Local Under Act IV of 1871</u>								
	<u>Want of Estimate</u>								
	Verranam Tank bank Maintenance of a portion of road from Shalialope to Omampuliyur May 1884	May 1884							
			238	238					16

erotic
4/8.

of Executive Engineers for the Month of
orders of Government.

May

188 4

Examiner of P. W. Accounts,

Madraca

No 5434

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Fifth

FUND Provincial, Imperial, and Excluded Local.

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

No. _____

MADRAS,
Dated 26th June 1884.

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

No 1724 w of 12th July/84

D. P. Curran

Examiner of P. W. Accounts,
Madras.

Sd
to g

Dittor

999 17. 4. 84
867 6. 5. 84
12th 19. 5. 84

Handwritten notes in the top right margin, including "17. 4. 84", "6. 5. 84", and "19. 5. 84".

Handwritten notes in the middle right margin, including "26/6/84" and "17/7/84".

Handwritten notes in the bottom right margin, including "Sd to g" and "Dittor".

0-5-9-84.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

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.	
	South Arcot Division Provincial.								
	Miscellaneous Irregularities.								
	Works completed for which Completion Reports are due.								
1	Constructing a Taluq cutcherry at Marjaccuppan.	Septem-ber 1883	17,380	16,266					
2	do Taluq cutcherry at Tiruvady.	Decem-ber 1883.	11,010	10,773					
	Presidency Division								
3	Cost of Benham looking Range &c at General Hospital.	Janu-ary 1884. P.A. 242	3240	3459					
4	Constructing compound wall St. Andrews Kirk, Madras.	Febru-ary 1884.	4,885	4,998					
5	Improving water supply of the Mad General Hospital.	1884.	3,950	3,968					
	Renewing Roof of Female Ward of Leper Hospital, Madras.								
		1884.	3,840	3,598					

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

Orders by Government.

Executive Engineer in reply to Objectionable Items State-ment for April states that the Completion Reports will be submitted as soon as the certificates are returned, which have been sent to the collector for signature.

The Executive Engineer states that the Superintendent Public Works Stores has been requested to furnish the Completion Report which is still awaited.

The Completion Report with explanation for excessive over sub-head is still awaited.

The Executive Engineer has promised to explain excesses in the Completion Report, as the work is completed. This report is awaited.

do do do

N^o 1724 W of 12th July/84

Items 1 & 2. Noted.

Items 3 to 6. The S. B. V. Clerk will see that the completion reports for these works are furnished at an early date.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

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

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>Provincial.</i>								
	<i>Miscellaneous Irregularities.</i>								
	<i>I. Works for which Deviation Statements are promised.</i>								
7	Adding a channel to St. Mary's Church, Fort St. George	1884.	5370	2275					
	<i>III. Non submission of Work Vouchers.</i>								
	<i>For March 1884.</i>								
8	Work Voucher for constructing a Telegraph office Bangalore	March 1884.							
9	do for Boundary Wall around Scotch Kirk, Madras	March 1884.							
10	do Repairs to Civil Jail, Madras	April 1884.							
	<i>For April 1884.</i>								
11	Work Voucher for constructing store Rooms & Printing office, Madras Penitentiary	April 1884.							

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

Orders by Government.

Sanction to Deviation Statement which Executive Engineer says will provide for all excess over sub heads is still awaited, but it is understood will shortly be arranged.

The S.E. vth Circle will see that a deviation statement is submitted for this work.

These Work Vouchers are still awaited.

The S.E. will see that the work Vouchers referred to by the Examiner of P.W. Accts are furnished 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.			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.								
	Want of Estimate								
12	Compensation for Quarters for Medical and Military Subordinates	April 1884.		634	634				634
13	Hire of Buildings for Military and Medical Subordinates	April 1884.		410	410				410
	Miscellaneous Irregularities. Works for which Completion Reports are due.								
14	Repairs to Commissary General's Office, Madras.	March 1884.	4,340	4,181					
	Excluded Local.								
	Miscellaneous Irregularities. Works for which Completion Reports are due.								
15	General Repairs to Government Normal School, Madras	March 1884.	5,900	5,430					

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.

Superintending Engineer's
sanction to these Estimates
awaited.

The S.E. will see that these
Estimates are sanctioned at
an early date.

The Completion Report
for this work with expla-
nation for excesses over
certain subheads is still
awaited.

The S.E. will see that the
complete reports for these
works are forwarded to the
Examiner of P.W. Accts with-
out further delay.

Do Do

P. P. Coimbatore

20

The S.E. Circle

Examiner of P. W. Accounts,

Madras.

25/11

25/11

also the S.E. of P.W. Accts
thru. an early P.W. Accts

25/11

33. In 71147 15-3-84
" 99947 " 17-4-84
" 8672 " 6-5-84
33. In 125647 " 19-5-84

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 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. |
| 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 Fifth

FUND Provincial, Imperial
and Excluded Local

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

No. _____

MADRAS,
Dated 2nd June 1884.

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

No. 1547 of 20th June/84

D. C. Chandrasekhar

Examiner of P. W. Accounts,
Madras.

Recd. 36/6.

0.11-6-84

246

With despatch
Subd in Despatch Register

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

March

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.	
	Provincial Miscellaneous Irregularities Works completed for which Completion Reports are due.								
	South Arcot Dist.								
1.	Constructing a tank at Chettery at Manjampalam.	9/83	17380	16866					
2.	Do. Do. at Tiruvady	12/83	11010	10773					
	Works below Rs 2500/-								
3.	Constructing a third class Police Station house at Komarachun	3/84	1125	1090					

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

Orders by Government.

No. 1527 W dated 20th June 1884

The non submission of Item No 142. The non submission of the Completion Reports is again brought to notice of Government. The Executive Engineer in his Divisional Objectionable Items Statement for March states that they will be submitted shortly.

The Executive Engineer Item 3 The completion Reports re refer to be should be furnished to the P. & as early as practicable.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

March

1884

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.			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.	
	Provincial Miscellaneous Irregularities Works for which Completion Reports are due Presidency Division								
4	Cost of Benham Cooking Range & General Hospital, Madras.	3/84	32403	32403					
5	Constructing Compound wall St. Andrew's Kirk Madras.	4/84	4885	4998					
6	Improving water supply of the General Hospital Madras.	3/84	3950	3968					
7	Renewing roof Small Ward of Leprosy Hospital, Madras.	3/84	3840	3598					
8	General Repairs to Government House Madras.	1/84	1120	863					

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

Orders by Government.

The Executive Engineer states that the Superintendent C.W. Stone has been requested to furnish the Completion Report. The Completion Report is awaited.

Completion Report awaited.

There are certain excesses on subheads which the Executive Engineer states will be explained in the Completion Report as the work is completed.

467. Vide orders passed opposite to item No 3

The Superintending Engineer has ordered a Deviation Statement to be sent in for sanction but as the work has been sanctioned as an annual repair & the official year has closed it is hardly worth while getting out a Deviation Statement now. The necessary explanation should be given in the Completion Report.

Item No 82. The Super Engineer's attention is drawn to the 24th remark.

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>Provincial</i>								
	Miscellaneous Irregularities.								
	1 Works for which B.C. Co.								
9	Adding a channel to St. Mary's Church Fort St. George.	3/84	5370	2270					2270
	<i>Non submission of work vouchers</i>								
10	5 Work vouchers for March/84	3/84							
	<i>Imperial</i>								
	Want of Estimate								
11	Demolition of out-works Fort St. George	1/84	1463	1463					
	Miscellaneous Irregularities								
	1 Works for which Deviation Statements are furnished.								
12	Repairing Floods of Singlens Barracks Fort St. George.	9/84	5065	1530					

of Executive Engineers for the Month of *March* 188*8*
orders of Government.

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

Orders by Government.

There are certain excesses over subheads on this work which the Executive Engineer states will be provided for in a Deviation Statement now under preparation. The Executive Engineer does not say if he has obtained authority to carry out the work in anticipation of sanction.

No explanation has been offered by Executive Engineer for the non submission of these work vouchers connected with accounts for March/84. They are now more than 1 month overdue.

Item No. 9 The S.E. will see that the cause of objection to this item is removed at an early date.

Item 10 The S.E. will direct the early submission of these work vouchers to the S.E. P.W.D.

Sanction to Estimate awarded. Item 11 The estimate has been received & forwarded for approval of His Ex. the Com. in Chief.

The Executive Engineer's Sanction to the Deviation Statement is to be under preparation in objectionable Item statement for February has not yet been communicated to this office.

Item 12 The Sup. Engr's attention is drawn to the delay pointed out by the S.E. P.W.D.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *March* 188*4*
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.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	Works for which completion Reports are due.								
	Repairs to Camps, and General Office Madras	3/84	1440	1181					
	General Repairs to Government Normal School, Madras	3/84	5900	5430					

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

Orders by Government.

There are excesses on some of the sub-heads of this work also, which the Executive Engineer studies will be explained in the Completion Report. Completion Report awaited

Mem No 13 & 14. The S. E. will see that completion reports for these works are forwarded to the Ex. P. W. A. without delay

Al. L. L. L.
Examiner P. W. Accounts
Madras.
10-6
13-6-84

L. M. 20/6/84

Ch

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

188

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

Orders by Government.