

Ms. 8130

No. 24265 of 1st Oct 1884
B.

From,
The Examiner P.W. Accounts,
Madras.

Recorded
Recorded

To,
The Secretary to Government,
P.W. Department.

Cd.
30. 9. 84

No. 71 W.

Dated 26th September 1884.

Recd. 30

No. 24265 of 1st Oct 1884

Forwards copy of a
letter addressed to the Accountant
General P.W.D. asking him to be
informed whether appointments of
Upper Subordinates sanctioned for
a specific project can be filled by
permanent Upper Subordinates.

3/10 With order

series of Sub-Pro-Tem promotions.

3. In the orders of the Government of India contained in their P.W. Department Resolution No. 37 G. dated 8th. January 1884, appointments of Upper Subordinates to the Engineer Establishment were under certain conditions authorized to meet the growing demand for Engineers required for Railways and other Projects, and in such cases Sub-Pro-Tem Promotions were allowed in the places of those Subordinates deputed to fill places in the Engineer Establishment: but it is doubtful whether this same procedure is to be followed in the case of temporary Upper Subordinates, conditions of whose appointments for such large works are clearly laid down in para 192 A. of the Madras P.W. Department Code. I shall be obliged if you will favor me with early orders on the point raised.

(True Copy)

J. E. Patton

Supt. Correspondence Branch.

87.23/9

M. 25/9

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With order

No. 71 W.

From

The EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government.

Public Works Department.

Madras, 26th September 1884.

Copy of the following forwarded to the Secretary
to Government P.W. Department, with reference to his Office
Note No. 1552 C. dated 20th. September 1884.

D. C. K. S. S.

Examiner P.W. Accounts.

Copy of letter from the Examiner P.W. Accounts,
Madras, to the Accountant General P.W. Department, No. 1152 dated 26th
September 1884.

I have the honor to request the favor of your
informing me whether appointments of Upper Subordinates
sanctioned as temporary for a specific Project, can be
filled by appointments on increased salaries of Upper
Subordinates taken from the permanent staff, and brought
under the provisions of Section 75 of the Civil Pension
Code.

2. The case in point is that of T. Subramanya Pillay
Supervisor 2nd. Grade on the permanent Establishment, who
has been appointed by this Government as a temporary Upper
Subordinate on Rs. 250/per mensem against one of the appoint-
ments sanctioned for a temporary Division, his vacancy in the
permanent Upper Subordinate Staff being availed of for a

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 received as far as may be practicable, and, in order to ensure this being the Divisional Statement of Objectionable Items should be 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 in 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 South

FUND Provincial and Imperial

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

No. 4-9-84

MADRAS.

Dated 3 Sept 1884.

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

P. L. Curdson

Examiner of P. W. Accounts,

Madras.

With order

2229 W 7/11/04

2190 W 7/7/04

1751 W 7/17/04

2014 W 7/27/04

2200 W 7/6/04

2199 W 7/6/04

1820 8/2/10