

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.

2229 W 7/11/04
2190 W 7/7/04
1757 W 7/17/04
2114 W 7/27/04
2200 W 7/6/04
2199 W 7/6/04

2200 8/2/10

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE *Tamil Nadu*

FUND *Provincial and Imperial*

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

No. *Recd 4-9-04*

MADRAS,
Dated *3 Sept* 188*4*.

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

No. 2432 W 2/2 October

P. C. Curdson

Examiner of P. W. Accounts,
Madras.

With order

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

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>No Estimate</u> <u>Barrur Project</u>								
1.	Tools and Plant new Supplies. Purchase of scientific and drawing instruments.	Apr 1/84	"	366	366				30
	<u>Provincial</u> <u>Milgiri Division.</u>								
2.	Purchase of Mr. Brown's property for a Telegraph office at Vytheri.	1883. March		4500	4500				

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

Orders by Government.

The Executive Engineer states that an estimate will be submitted when the total charges to be adjusted are intimated by the Superintendent of Public Work Stores.

This outlay will evidently have to be written back to Irrigation.

The further orders promised in objectionable statement for November/83 are awaited. The objection is more than a year old.

Under Consideration
Under Consideration

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.	
3	<i>Provincial Milgiri Division (Contd.) New Road to Stone house</i>	<i>May/82</i>		<i>3030</i>	<i>3030</i>				<i>2227</i>
4	<i>Brick manufacture at Lake Brickfield, Ootacamund.</i>	<i>April/82</i>		<i>4049</i>	<i>4049</i>				<i>4240</i>
5	<i>Repairs to Roads within Municipal Limits.</i>	<i>June/82</i>		<i>295</i>	<i>295</i>				<i>295</i>

of Executive Engineers for the Month of

June 188*4*

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

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

Orders by Government.

This is a work under execution from March/82, without Estimate and without appropriation. The Executive Engineer states under date the 21st June/82 that the estimate was under consideration and would "shortly" be submitted for sanction.

The Executive Engineer explains that the estimate for the work is under preparation.

The Executive Engineer states that the nature of the work is such that the preparation of an estimate is almost impracticable. The Superintending Engineer's attention has been invited to the Chief Engineer's Circular N^o 845 dated 14th April/82.

Sanctioned. vide G.O. No. 2190 W. dt 5th September/82

Estimate is awaited

The result of the reference made by the Examiner of P.W. works to the S & IVth Chd. will be awaited.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *June* 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.	
	<i>Excess over Estimate.</i>								
	<i>North Arcot Division.</i>								
	<i>Tools and Plant.</i>								
6	Repairs and carriage.	Nov/83	50	402	412				
	<i>Milgiri Division</i>								
7	Additions & improvements to Government offices Stone house.	May/83	45,837	53,877	8040			-256	
8	Purchase of improvements to Bombay Castle.	Apr/84	85,000	88,814	3,814			503	
9	Repairing Government house & all subsidiary buildings.	March/83	2,410	6378	3968			-305	
10	Stone manufacture Stone house	Feb/84	7,030	7,834	804				
11	Additions & alterations to Sub Judge's Court, Ottacamund.	May/84	405	625	220				
12	Additions lowering the weir of the Soty Lake and conservancy of the lake.	June/84	1,482	4,816	3,314				

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

Orders by Government.

The Executive Engineer states that a revised estimate cannot be submitted until the exact number of famine tools &c to be repaired is ascertained.

Noted

Vide remarks against these items in the objectionable items statement for May/84

The Executive Engineer states that a revised Estimate for the work is under preparation.

7. On receipt of a Completion report the Examiners of P. W. acct. will be authorized to admit the excess.
8. Reply from the Govt. India is awaited vide G.O. No. 1757 W of 17th July 1884.
9. vide orders passed against this item in the statement for May 1884.
10. The S.E.'s report on this item called for in G.O. No. 1202 W of 12th May 1884 should be expedited.
11. The Cause of objection to this item should be removed with out further delay.
12. The S.E. will see that a revised estimate for this work is submitted for sanction.

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>Miscellaneous Irregularities</u> <u>Worth for which revised estimates are required.</u> <u>North Arcot Division.</u>								
13	Jail Superintendent's Quarters at Vellore	Nov/83	26,080	24,449					1632
	Tools and Plant								
14	Repairs & Carriage	ditto	50	462					
	<u>Coimbatore Division.</u>								
15	Lowering the weir of the City Lake & Conservancy of the Lake	June/84	4,482	4,810					
	<u>Coimbatore Division</u>								
16	Improvements to the Taluk Cutcherry at Udipi	Feb/84	4,500	3,724					
	<u>Miscellaneous advances</u> <u>Coimbatore Division</u>								
17	Repairing the sea wall and protecting the shore at Baypore from the action of the sea.	April/83		5159					

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

Orders by Government.

The Executive Engineer states that the revised estimate was submitted on the 29th May/84. Vide item N° 6.

The Executive Engineer states that the revised estimate is under preparation.

The Executive Engineer states that the revised estimate has been forwarded to the Superintending Engineer on the 31st May/84.

Orders of Government regarding adjustment still awaited. Vide G.O. N° 1523 H. of 31 May/83. The objection is more than a year old.

Sanctioned vide G.O. N° 2208 W of 6th September 1884

14. vide remarks passed against item no 6.

15. Revised estimate is awaited.

Sanctioned vide G.O. N° 2114 W of 27th August/84.

The matter is still under consideration.

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>Miscellaneous Irregularities.</u> <u>(Contd.)</u> <u>Imprests above Rs 1000.</u> <u>Nilgiri Division</u>								
18	Sub Conductor Bragg's Imprest Rs 1500.								
	<u>Imperial Military Works</u> <u>executed from Provincial Funds.</u> <u>Nilgiri Division</u>								
19	Converting a cattle shed at Lawrence Asylum Cotacamund into a latrine and constructing a covered passage. Mch/84 2650 1817								
20	Acquisition of and repairs to Bombay Castle property, Cotacamund. May/84 84/10 883/4								

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

Orders by Government.

In the cash balance Statement of the Nilgiri Division for July the imprest with Mr. Bragg was shown as Rs 1500 with the following remark by the Executive Engineer against it, "will be further reduced if found practicable." Vide also this office ^{office} note n^o 343 dated 12th August/84

18 This matter is under
18 This matter is under
Consideration.

19 The expenditure on this work will be charged to Military see instructions from the Govt of India printed in G.O. no 2370 w a 25th Sept/84

Vide remarks against these items in the objectionable Items Statement for May/84

20 Under reference to the Govt of India.

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.	
	Miscellaneous Irregularities (Contd) Nilgiri Division Non submission of work Vouchers. Provincial Constructing Government house Upper Norwood from Febry/84 to June/84 Lowering the weir of the ooty Lake & conservancy of Lake from February to June/84 Tools and Plant from October to January/84								
21.	Repairing Government office back road for Jan'y/84. Brick field, ooty lake including French kiln from January to June/84 Brick manufacture at Kandal for Febry/84 Brick manufacture at Stone house for Febry/84 Wellington stock manu- facture for April/84								

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

Orders by Government.

vide remarks in the ob-
jectionable items statement
for May/84.

The explanation called for
in G.O. No. 2199 W of 6th
September 1884 showed no
further delay

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.	
22	Non submission of work Vouchers (Continued) Imperial Constructing combined Post & Telegraph office Ooty for June/84. Constructing a new Post office at Denala for Jan'y & Decr/84. Want of appropriation Nilgiri Division.								
23	New Road to Stone house. May/84.					3030	3030	2227	
24	Purchase of improvements to Bomday castle. Dec					3187	3187	503	
25.	Clearing crop Bridge June/84					643	643	643	

of Executive Engineers for the Month of
orders of Government.

June — 1884

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
Vide remarks in Objectionable Item Statement for May/84. Vide remarks against this item in the Objectionable Item Statement for May/84. The Executive Engineer states in the Provincial Objectionable Item Statement for June/84, "the question of funds will no doubt be considered by Government in connection with the Statement of outlay recently submitted for their Orders." The Executive Engineer explains that application for necessary funds has been made.	Vide orders passed against item no 21. See G.O. no 2190 W a 5th Sept/84. Vide orders passed opposite to item no 8. No 9300 were provided in G.O. no 2040 W a 20th August/84. Ch. 16.4.84

Examiner of P. W. Accounts,
Madras.

To
The Supt Engineer
He is the Ex. and P.W. acct