

original
Mch 7929

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

July 1884

CENTRAL OFFICE OF ACCOUNTS.

Orders by Government.

CIRCLE 2nd

FUND Imperial & Provincial
Rs 2009/80 to be repaid

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

No. _____

MADRAS,

Dated 20th Sept 1884.

FORWARDED for orders to the Secretary to Govern-
ment, Public Works Department, Madras.

N^o. 2457 W a / 4th October 84

D. L. Cannon

Examiner of P. W. Accounts,
Madras.

See No. 1 The S.B. will see that
completion reports for these works are
submitted to the Examiner without
delay.

Cu /
2.10
27.00
Cu

1972W 5/12/04

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 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.

What is the objection to the
 work in building Div. houses?
 There is nothing to show why they
 should have been brought specially
 to notice

CS

(Signed) D. G. Gordon
 Assistant D. M. Book
 Madras
 22/8

Date of commence	Authority for work	Original cost	Actual cost	Amount of work	Amount of work
March 1881	"	33,739	33,800	59	10
July 1879	D. M. Co. Chp. II para 374	10,559	10,500	59	10
February 1882	"	11,882	25,644	59	10
March 1881	"	2,667	2,670	59	10
June 1882	D. M. Co. Chp. II para 374	5,012	4,690	59	10
February 1882	"	5930	6415	59	10
September 1883	"	4,616	10,560	59	10

during the year 1883-84, compared with sanctioned estimate.

Civil Buildings, Roads and Services.

Appendix
Madras G.

Statement of original works estimated at more than Rs. 2500 each

Division	No.	Name of work	By whom sanctioned	Amount
<u>Incorporated Local Funds under Madras</u>				
<u>Act IV of 1871</u>				
<u>Communications</u>				
Negapatam	1	Restoring and Improving Road No. 51 from Mannur along the south bank of Karichandranadi river	G.O. Rev. Dept. 18 th June 1870 No. 898	33,8
do	2	Restoring Road No. 63 from Anani to Kollimodu	G.O. No. 67110 of 15 th March 1873	10,6
Tanjore	3	Extending Road No. 70 along the Calicut bank from Anakaram Chattram to Devicotta	G.O. Financial Dept. No. 376 of 19 th March 1873 and G.O. No. 445 of 2 nd May 1881	19,1
do	4	Forming Road No. 47 along the south bank of the Thirumalrajan from No. 14	G.O. No. 7866 of 21 st Aug 1879	2,1
<u>Included Local</u>				
<u>Civil Buildings</u>				
Architect	5	Remodelling the Central Tower of the Presidency College	G.O. No. 80210 of 27 th March 1882	4,6
<u>Miscellaneous Public Improvements</u>				
Negapatam	6	Improvements to the Port, Negapatam	G.O. No. 8510 of 11 th Jan'y 1882	6,
Coimbatore	7	Closing the old harbor mouth at Mangalore	G.O. No. 24100 of 10 th Jan'y 1883	10,
4	3	16	13	

Madras
22nd August 1882

(Done
Supdt. Booking

Included local
 Civil Buildings, Roads and fences
 Master Builders
 Appendix D
 Detail of additions for Manichios from Budget Grant during the
 year 1883-84.

Particulars	Amount	References
May 1883	1299	
June 1883	25,144	
July 1883	7,338	
August 1883	6460	
September 1883	290	
October 1883	757	
November 1883	2830	
December 1883	3331	
January 1884	2490	
February 1884	2390	
March 1884	409	
Total additions	53,138	
Manichios		
Statement to the Accountant General, Madras, submitted on the 13 th June 1883.		
Statement to the Accountant General, Madras, submitted on the 13 th July 1883.		
Do. Do. 11 th August 1883		
Do. Do. 13 th September 1883		
Do. Do. 13 th October 1883		
Do. Do. 15 th November 1883		
Do. Do. 16 th December 1883		
Do. Do. 19 th January 1884		
Do. Do. 18 th March 1884		
Do. Do. 24 th April 1884		
Office note from the Secretary to Government O. W. Dept.		
ment No 1279 B. dt 23 July 1884		
Total additions	18,820	
Not additions	84,318	

Madras 22 August 1883
 (Encopy)
 (Signed) D. G. Gordon
 Treasurer P.W. Dept.
 Dated: Porting Pongyadachen
 23/8

MADRAS PRESIDENCY.

PUBLIC WORKS DEPARTMENT. GENERAL BRANCH.

Memorandum to accompany the Annual Finance Accounts for the Year 1883-84.

INCORPORATED LOCAL FUNDS.

No revenue was budgetted for under Incorporated Local Funds, but it was subsequently considered necessary to provide a sum of Rs. 6,000 as the revised estimate, since according to the orders of the Local Government rents from fisheries in this presidency are credited in the accounts as local revenue. The realizations against the sum of Rs. 6,000 was Rs. 5,295, the bulk of which represents fishery rents.

2. A sum of Rs. 53,000 was sanctioned as the budget grant from Incorporated Local Funds for the year 1883-84, and this sum was subsequently increased in the revised estimate to Rs. 61,034. Of this amount, Rs. 33,985 were sanctioned from the Local Fund organized under Act IV of 1871, and the remaining sum of Rs. 27,049 from the Canal and Ferry Fund.

3. Outlay to the extent of Rs. 78,915 was incurred against the estimate of Rs. 61,034 made up respectively of Rs. 54,078 and Rs. 24,837 expended from the funds alluded to in the preceding paragraph. The total amount of outlay was in excess of estimate by Rs. 17,881, and on comparing the outlay with the revised estimate under Departmental and Service Heads as shown in the following statement, it is found that the excess falls principally under the head Establishment:—

Departmental and Service Head.	Revised Estimate.	Outlay.	More.	Less.
	RS.	RS.	RS.	RS.
<i>Original Works.</i>				
Civil Buildings	1,300	919	...	381
Communications	24,297	24,098	...	199
Miscellaneous Public Improvements	...	...	...	...
<i>Repairs.</i>				
Civil Buildings	27,024	22,953	...	4,071
Communications	500	447	...	53
Miscellaneous Public Improvements	7,319	20,868	22,547	...
Establishment	594	632	88	33
Tools and Plant	...	...	...	...
Total ...	61,034	78,915	22,585	4,704
	17,881	78,915	22,585	4,704
	17,881	78,915	22,585	4,704

4. From the above statement it will be observed that the savings excepting that under repairs, communications are trifling, while so large an excess as Rs. 22,547 occurs under the head establishment. The saving of Rs. 4,071 under Repairs communications is traceable principally to the Tanjore, Tinnevely, Kistna Western, and Godavari Western divisions, while the excess outlay under establishment is due to the adjustment of a sum of Rs. 21,250 Sanctioned by Government as a contribution from Local Funds for the scrutiny of important Local Fund projects by the Public Works Department, and for which a Local Fund grant was not placed at the disposal of this department. The saving of Rs. 632 under Tools and Plant is too trifling to call for remark.

EXCLUDED LOCAL FUNDS.

5. No revenue was budgetted for under Excluded Local Fund since no realizations were expected. A sum of Rs. 117 was, however, realized in 1883-84, and this small amount which is not likely to recur represents the sale-proceeds of old materials.

6. The budget grant sanctioned from Excluded Local Funds amounted to Rs. 38,782 and which was increased to Rs. 73,100 in the Revised estimate. Of this amount Rs. 48,860 were sanctioned from the Educational Fund, Rs. 880 from the University Fee Fund, and Rs. 23,360 from the Port Fund.

7. Outlay to the extent of Rs. 71,302 was incurred in the year being short of the revised estimate of Rs. 73,100 by Rs. 1,798 and which from the following comparative statement is the result of outlay in excess of estimate under Original Works and short outlay under the remaining departmental heads:—

Departmental heads.	Revised estimate.	Outlay.	More.	Less.
Original Works	41,765	43,993	2,228	...
Repairs	15,994	12,317	...	3,677
Establishment	14,470	14,150	...	320
Tools and Plant	871	842	...	29
Total ...	73,100	71,302	2,228	4,026
	1,798		1,798	

8. The excess of Rs. 2,228 under Original Works is traceable principally to certain minor works in the Madura division. The savings excepting that under Repairs are trifling. The short outlay under Repairs occurred in the Bellary and Cuddapah divisions.

9. In conclusion, it appears necessary to remark that, in preparing the Finance Accounts according to the forms prescribed in India's Circular No. XII of 1883, those schedules have been omitted for which there have been no transaction.

MADRAS,
22nd August 1884.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

Round (Block) type

INCORPORATED LOCAL FUND.
CIVIL BUILDINGS, ROADS AND SERVICES.

MADRAS PRESIDENCY.

FINANCE ACCOUNTS FOR THE YEAR 1883-84.

Abstract Account of Revenue and Expenditure.

		Reference to Detailed Account.		Budget Estimate.	Revised Estimate.	Actuals.
		NO.	PAGE	RS.	RS.	RS.
Revenue from—						
Civil Buildings, Roads and Services	...	I	4	...	6,000	5,295
Total, Revenue	...	...	...	...	6,000	5,295
Expenditure upon—						
Civil Buildings, Roads and Services—						
Civil Buildings	...	III	4	...	1,300	919
Communications	...	III	7	22,600	24,297	24,098
Miscellaneous Public Improvements	...	IV	11	20,560	27,024	22,953
Establishment	...	IV	11	...	500	447
Tools and Plant	...	...	...	8,190	7,319	20,866
Profit and Loss	...	...	...	1,650	594	632
Suspense	...	...	...	...	...	...
Total	...	...	...	53,000	61,034	78,915
Less Expenditure in England	...	...	...	...	...	...
Net outlay in India	...	...	...	53,000	61,034	78,915

MADRAS,
22nd August 1884.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

FINANCE ACCOUNTS FOR THE YEAR 1883-84.

Detailed Account of Revenue.

Total as per Account on page 1 ...	...	6,000	5,295
------------------------------------	-----	-------	-------

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

INCORPORATED LOCAL FUND.
CIVIL BUILDINGS, ROADS AND SERVICES.

MADRAS PRESIDENCY.

FINANCE ACCOUNTS FOR THE YEAR 1883-84.

No. II.

Account of Expenditure by Departmental Heads.

	Reference to Detailed Account		Budget Estimate.	Revised Estimate.	Actuals.
	NO.	PAGE	RS.	RS.	RS.
Original Works—					
Civil Buildings	III	1	...	1,300	919
Communications	III	7	22,600	24,297	24,098
Miscellaneous Public Improvements	...	...	...	...	...
Total ...	III	7	22,600	25,597	25,017
Repairs—					
Civil Buildings	...	...	...	...	...
Communications	IV	4	20,560	27,024	22,953
Miscellaneous Public Improvements	IV	4	...	500	447
Total ...	IV	4	20,560	27,524	23,400
Total, Works and Repairs	...	...	43,160	53,121	48,417
Establishment	...	...	8,190	7,319	20,866
Tools and Plant	...	...	1,650	594	682
Profit and Loss	...	...	...	...	...
Suspense	...	...	...	...	...
Total, Expenditure	...	...	53,000	61,034	70,915
Less Expenditure in England	...	...	...	...	...
Net Expenditure in India as per Account on page 1	...	...	53,000	61,034	70,915

MADRAS,
22nd August 1884.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

MADRAS PRESIDENCY.

FINANCE ACCOUNTS FOR THE YEAR 1883-84.

No. III.

O., No. 671 W., dated 15th
March 1882.

Tanjore	...	5	Devakóta	...	Extending Road No. 70 from Anaikara chattram to Devakóta.	25,644	11,883	...	...	2,894	5	G.O., F.D., No. 376, dated 19th March 1875 and P.W.D., No. 445 I., dated 2nd May 1884.
Do.	...	6	...	...	Works estimated to cost less than Rs. 10,000 each.	2,670	2,667	...	...	317	6	
					Total, Metalled and Bridged Roads.	...	...	2,660	1,160	4,366		
					<i>Canal and Ferry Fund—Boats, Bridges and Ferries.</i>							
Godáviri East-ern.	...	7	...	...	Kovur-Munjar junction canal.	1,66,210	78,714	20,000	15,000	13,991	7	G.O., No. 2453 W., dated 5th October 1881.
Kistna Eastern.	...	8	...	...	Landing stage below the Kistna anicut.	19,200	4,197	...	8,000	4,197	8	G.O., No. 1857 W., dated 4th July 1883.
Godáviri East-ern.	...	9	...	...	Minor works not exceeding Rs. 2,500 each.	...	...	...	...	1,544	9	
					Total, Canal and Ferry Fund under Boats, Bridges and Ferries.	...	...	20,000	23,000	19,732		
					Allotment for Minor Works ...	...	...	...	137	...		
					Total, Communications ...	...	...	22,600	24,297	24,098		
					By Public Works officers	...	...	...	...	25,017		
					By Civil officers	...	...	...	...	...		
					Grand Total, Original Works, Incorporated Local Funds.	...	...	22,600	25,597	25,017		

MADRAS,
22nd August 1884.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

INCORPORATED LOCAL FUND.
CIVIL BUILDINGS, ROADS AND SERVICES.

MADRAS PRESIDENCY.

No. III B.

Abstract of Expenditure on Civil Buildings for the Year 1883-84.

Division.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceroyal Residences.	Secretariat Offices.	Mint, Treasury and Currency Office.	Monuments and Anti- quities.	Surveyor-General's Office.	Imperial Museum.	Educational.	Churches and Burial Grounds.	Jails.	Police.	Law and Justice.	Medical.	Public Works.	Political Agency.	Miscellaneous.	Grand Total.	Deduct Outlay from Contribution.	Net Total.
Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	52	..	..	..	52	..	52
South Arcot ..	..	867	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	867	..	867
Total ..	..	867	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	52	..	..	..	919	..	919

MADRAS,
22nd August 1884.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

INCORPORATED LOCAL FUND.
CIVIL BUILDINGS, ROADS AND SERVICES.

MADRAS PRESIDENCY.

No. III C.

Abstract of Expenditure on Roads and other Works of Communications for the Year 1883-84.

Division.	Mettalled and bridged roads.	Raised, bridged and unmettalled roads.	District roads unmettalled and unraised.	Village Roads.	Boat, bridges and ferries.	Accommoda- tion for Travellers.	Arboriculture.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
Negapatam ...	RS. 1,155	RS. ...	RS. ...	RS. ...	RS. ...	RS. ...	RS. ...	RS. 1,155	RS. ...	RS. 1,155
Tanjore ...	3,211	...	...	...	...	...	...	3,211	...	3,211
Godavari Eastern ...	...	...	...	...	15,535	...	...	15,535	...	15,535
Kistna Eastern ...	...	...	...	...	4,197	...	...	4,197	...	4,197
Total ...	4,366	...	...	...	19,732	...	...	24,098	...	24,098

MADRAS,
22nd August 1884.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

INCORPORATED LOCAL FUND.
CIVIL BUILDINGS, ROADS AND SERVICES.

MADRAS PRESIDENCY.

No. III C.

Abstract of Expenditure on Roads and other Works of Communications for the Year 1883-84.

Division.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads unmetalled and unraised.	Village Roads.	Boat, bridges and ferries.	Accommodation for Travellers.	Arboriculture.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
Negapatam ...	RS. 1,155	RS. ...	RS. ...	RS. ...	RS. ...	RS. ...	RS. ...	RS. 1,155	RS. ...	RS. 1,155
Tanjore ...	3,211	...	...	...	...	...	...	3,211	...	3,211
Godavari Eastern ...	...	...	...	...	15,535	...	...	15,535	...	15,535
Kistna Eastern ...	...	...	...	...	4,197	...	...	4,197	...	4,197
Total ...	4,366	...	...	...	19,732	...	...	24,098	...	24,098

MADRAS,
22nd August 1884.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

INCORPORATED LOCAL FUND.
CIVIL BUILDINGS, ROADS AND SERVICES.

MADRAS PRESIDENCY.

FINANCE ACCOUNTS FOR THE YEAR 1883-84.

No. IV.
Schedule of Expenditure on Repairs.

Schedule of Expenditure on Repairs.										
Division.	Station.	Cost of Construction.	Particulars.	OUTLAY OF THE YEAR.			OUTLAY OF THE PREVIOUS FOUR YEARS.			
				Budget Estimate.	Revised Estimate.	Actuals.	Annual Estimate for	1879-80.	1880-81.	1881-82.
			INCORPORATED LOCAL FUNDS UNDER MADRAS ACT IV OF 1871.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
			COMMUNICATIONS.							
			<i>Metalled and Bridged Roads.</i>							
			Works estimated to cost less than Rs. 10,000 each.	...	...	1,203	...	...	...	...
			Do. do.	...	...	74	...	...	...	...
			Minor works not exceeding Rs. 2,500 each.	...	...	29	...	...	...	...
			Do.	...	...	225	...	...	...	...
			Do.	...	...	3,513	...	...	...	...
			Do.	...	...	4,353	...	...	...	...
			Do.	...	...	3,988	...	...	...	...
			Do.	...	...	6,930	...	...	...	...
			Do.	...	...	978	...	...	...	...
			Total, Metalled and Bridged Roads.	...	...	21,293	...	...	...	...
Tanjore	...	...								
Trichinopoly	...	...								
Kistna Eastern.	...	...								
Do. Western.	...	...								
Negapatam	...	...								
South Arcot	...	...								
Tinnevely	...	...								
Tanjore	...	...								
Trichinopoly	...	...								

	Tanjore	Godavari East- ern.	Godavari East- ern.
Village Roads. Works estimated to cost less than Rs. 10,000 each.	...	...	...
Total, Village Roads ...	...	1,352	...
Boat, Bridges and Ferries. Minor works not exceeding Rs. 2,500 each.	...	1,352	...
Total, Boat, Bridges and Ferries.	...	308	...
Total, Communications ...	20,560	27,024	22,953
MISCELLANEOUS PUBLIC IMPROVEMENTS. <i>Improvements to Towns, &c.</i> Minor works not exceeding Rs. 2,500 each.	...	...	447
Total, Miscellaneous Public Improvements.	...	500	447
By Public Works officers ...	...	...	447
By Civil officers ...	...	...	...
Grand Total, Repairs, Local Incorporated Funds.	20,560	27,524	23,400
		16,33,024	1,37,252
		5,90,990	1,37,092
		32,486	5,449
		72,735	5,819
		17,41,628	1,43,525
		6,42,266	1,44,042
		28,446	28,939

MADRAS,
22nd August 1884.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

INCORPORATED LOCAL FUND.
CIVIL BUILDINGS, ROADS AND SERVICES.

MADRAS PRESIDENCY.

No. IV C.

Abstract of Expenditure on Repairs to Roads and other works of Communications for the Year 1883-84.

Division.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads unmetalled and unraised.	Village roads.	Boat, bridges and ferries.	Accommodation for travellers.	Arboriculture.	Grand Total.	Deduct outlay from contributions.	Net Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Tanjore ...	8,133	...	...	1,352	...	...	...	9,485	...	9,485
Trichinopoly ...	1,052	...	...	...	...	...	...	1,052	...	1,052
Kistna Eastern ...	29	...	...	...	...	...	...	29	...	29
Do. Western ...	225	...	...	...	...	...	...	225	...	225
Negapatam ...	3,513	...	...	...	...	...	...	3,513	...	3,513
South Arcot ...	4,353	...	...	...	...	...	...	4,353	...	4,353
Tinnevelly ...	3,988	...	...	...	...	...	...	3,988	...	3,988
Godavari Eastern ...	...	...	...	...	308	...	...	308	...	308
Total ...	21,293	...	...	1,352	308	...	...	22,953	...	22,953

MADRAS,
22nd August 1884.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.