

82

GOVT.
OF MADRAS.

1884.

{ P. W.
DEPT

EXAMINER, P. W. ACCOUNTS.

Madras, 4 October 1884

OFFICE NOTE No. 496

To

W.

Encs: —

Please cancel item No. 18
from the Provincial Objectionable
Items Statement of the Fourth
Circle for July 1884, as the
revised Estimate has been sanctioned.

KEEP WITH

Genl. No.

dated

18

OCJ
B. No. 2657 N. 4. 28 Oct. / 84
27
4/10

10/10
Item No. 18 has been
removed
12
15-10

Recorded with
Ch. 82.15
LB
20/10/84

old 62/10

in 84 2. 74. 10-84

old 69/10 N. 4. 20/10

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.

Q. C. ho 3299W. 19-11-83

" " 408W. 15-2-84

" " 1553W. 20-6-84

ho 840C. 14-4-82.

Q. C. ho 1581W. 24-6-84

Q. C. ho 2190W. 5-9-84

" " 2208W. 6-9-84

" " 2114W. 27-8-84

" " 1757W. 17-7-84

B. ho 1202W. 12-5-84

" " 1302W. 23-5-84

" " 1586W. 24-6-84

" " 1898W. 4-8-84

" " 2229W. 11-9-84

" " 2199W. 6-9-84

" " 2432W. 2-10-84

Q. O. 2370-W. 25-9-84

Q. O. 2370-W. 25-9-84

Q. O. 2370-W. 25-9-84

Q. O. 2370-W. 25-9-84

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

Fourth

FUND

Provincial and Imperial.

Provincial Statement of Objectionable Items

in the Accounts of Executive Engineers

for the Month of *July* 188*4*.

No.

MADRAS,

Dated *1st October* 188*4*.

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

D. C. Curran

Examiner of P. W. Accounts,

Madras.

With disposal

With disposal

With disposal

With disposal

With disposal

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>No Estimate</u> <u>Barur Project</u> <u>Tools and Plant</u> <u>New Supplies.</u>								
1	Purchase of scientific and drawing instruments. <i>Apr/84</i>			366	366				1
	<u>Nilgiri Division</u>								
2	Purchase of Mr. Brown's property for a Telegraph office at Tytheti. <i>Mar/83</i>			4,500	4,500				

of Executive Engineers for the Month of orders of Government.

July

1884.

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 Public Works Stores.

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

The further orders promised in objectionable Items Statement for November 1883 are awaited. The objection is more than a year old.

The matter is under legal investigation.

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>Nilgiri Division (continued)</i> <i>Without estimate</i>								
3	New Road to Stone House	May/84	5695	5695					2665
4	Repairs to roads within Municipal limits	June/84	533	533					238
5	Brick manufacture at Lake Buckfield Ottacamund	Apr/84	5284	5284					1235
6	Conservancy of the lake including Lake sluice Repair	July/84	394	394					394

of Executive Engineers for the Month of
orders of Government.

1884.

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

Orders by Government.

The Executive Engineer states that estimate is under consideration and will shortly be submitted for sanction. The work is under execution from March 1884.

Sanctioned. Vide L.O. No. 2190 Wdy
5th September 1884.

The Executive Engineer states that the nature of the work is such that the preparation of an estimate is almost impossible.

Vide orders passed opposite
to this item in the O. S. Statement
for June 1884.

The Executive Engineer, States
that estimate is under pre-
paration and will shortly
be submitted for sanction

Estimate is awarded -
~~Estimate is awarded -~~

The Executive Engineer states that an estimate has been submitted for sanction.

The S. E. will see that an Estimate is sanctioned for this work at an early date.

old 69/10 11/15 1/4. 22/10 31/10

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>Excess over estimate</u> <u>North West Division</u> <u>Tools and Plant</u> 7 Repairs and Carriage Nov/83		50	462	412				
	<u>Mitgiri Division</u> 8 Purchase ^{and} Improvements to Bombay Castle. Apr/84		85,000	88,541	3,541				194

of Executive Engineers for the Month of
orders of Government.

July

1884.

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

Orders by Government.

This objection is long outstanding. The Executive Engineer still states that the revised estimate cannot be submitted until the exact number of Tools to be repaired is ascertained, but ~~that~~ this it is thought is not necessary.

Estimates should be submitted for all known requirements and supplemental estimates for further requirements as they become known.

The S. E's attention is drawn to the remarks of the Examiner of P.W. Accounts made against this item -

The Executive Engineer, states
that the excess will be
adjusted in accordance
with the instructions
contained in E. O. N^o 408 M
dated 15th February 1884

Noted Noted

old 69/10 3/4 A.C. 22/10

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>Excess over estimate (Continued)</u>								
	<u>Nilgiri Division</u>								
9	Additions and Improvements to Government Offices Stone House	May/83	45837	53663	7826				214
10	Repairing Government House and all subsidiary buildings	Mar/83	2410	6510	4100				132
11	Lime manufacture Stone House	Feb/84	7030	7834	804				

of Executive Engineers for the Month of
orders of Government.

July

1884

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

Orders by Government.

and that a separate repair estimate for the purpose has been submitted for sanction.

Work reported to have been completed and Completion Report submitted: but the latter has had to be returned for correction.

The Executive Engineer states that the excess will be debited to a fresh estimate which has been submitted for sanction.

Orders of Government are awaited on the Report called for in G.O. No. 1202 W dated 12th May 1884.

The attention of the S.E. is drawn to the orders passed on this item in f.O. No. 2432 W of 2nd October 1884.

old 69/10 1884

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>Miscellaneous Irregularities</u> <u>Works for which revised estimates are required</u>								
✓	<u>North Arcot Division</u>								
16	Jail Superintendent's Quarters at Villore	Nov/83	26080	24629					4178
✓	<u>Tools and Plant</u>								
17	Repairs and Carriage	Nov/83	50	462					
✓	<u>Coimbatore</u>								
18	Improvements to the Talug Cutcherry at Udipi	Feb/84	4500	4225					
✓	<u>Miscellaneous Advances</u>								
✓	<u>Coimbatore Division</u>								
19	Repairing the Sea wall and protecting the shore at Bey pore from the action of the sea.	Apr/83		6759					

of Executive Engineers for the Month of
orders of Government.

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

July

1884.

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

Orders by Government.

Sanction to revised estimate stated to be under consideration awaited.

Sanctioned. Vide G.O. No. 2208W of 6th September 1884.

Vide item No. 7

Vide orders passed opposite to item No. 7.

The Executive Engineer states that a revised estimate was forwarded on 31st May 1884.

Orders of Government regarding adjustment still awaited. Vide G.O. No. 1523 W dated 31st May 1883. The objection is more than a year old.

The matter is still under consideration.

+ A Mys. paper which has been sent up

old 69/10 1/5 C 31/10

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.	
23	<u>Work Vouchers due Provincial</u> Constructing Government House Newwood from March to July 1884. Lowering the weir, the Ooty Lake, and Conservancy of the Lake from February to July 1884. Tools and Plant from October to January 1884. Repairing Government office Back Roads for January 1884. Brickfield Ooty Lake including Trench Kiln from January to July 1884. Brick manufacture at Kandal for February 1884. Brick manufacture Stone House for February 1884.								

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

Orders by Government.

The S. E. will see that work Vouchers are forwarded for these works to the Examiner of P. W. accounts.

Work Vouchers are due for these works for the months noted against them

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>Imperial</u>								
	<u>Miscellaneous Irregularities</u>								
	<u>Non Submission of Work Touchers</u>								
	<u>Nilgiri</u>								
	1 Constructing Post office at Develd for January and March 1884.								

of Executive Engineers for the Month of orders of Government.

July 1884.

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

Orders by Government.

Work Touchers are due for this work for the months noted.

Vide Orders passed against item No. 23.

CH.
16-10

WS
20-10-14

D. P. Curran

CH

20/10

Examiner of P. W. Accounts, Madras.

27-10

Madras.

27-10

To The S. E. IV Circle
thru the Ex. P. W. Accts
thru the C. & G. P. W. Accts

old 6911 11/15 C 11/15