

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 and Imperial

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

No.

MADRAS,

Dated *31st October* 1884.

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

D. C. Curdson

Examiner of P. W. Accounts,

Madras.

With orders

With order

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.	
	South Arcot.								
	Miscellaneous Irregularities.								
	Works completed for which completion reports are due.								
1	Constructing a Taluq Lautcherry at Marjucappam	Septem-ber 1883	17,380	16,171					
2	do do at Tiruvady	Decem-ber 1883	11,010	10,773					
3	Providing additional accommodation for the Sub-collector at Tiruvivanam	May 1884	6,873	6,556					
4	Repairing the bungalow of the Assistant Superintendent of Police at Tirukailur	August 1884	886	1,008					

of Executive Engineers for the Month of

August

1884

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

Orders by Government.

The completion reports and certificates for these works are still awaited and their non submission is again brought to the notice of Government.

Completion Report and certificate awaited. Executive Engineer states that square bricks have been since ordered to be put down in verandah of building and when finished the completion Report and certificate will be submitted.

Executive Engineer reports the work completed and states that the completion Report and certificate will soon be submitted.

1 and 2.

The S.E. will see that completion reports for these works are forwarded to the Examiner of P.W. Accounts without further delay.

Noted.

Noted.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

August 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.			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.	
	Presidency Division. Provincial. Miscellaneous Irregularities. 7. Works for which Deviation Statements or revised Estimates are provided.								
5	Adding a chancel to St. Mary's Church, Fort St. George	March 1884.	5370	3602					
	8. Non-submission of Work Vouchers.								
6	Work Voucher for repairs to civil Debtor's Jail Madras for March 1884	March 1884.							
7	do for repairs to the old College Hall, Madras for August 1884	August 1884.	2495	2522					
8	do for Fortified Post at Agram, Bangalore for August 1884	do	34280	18444					

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

Orders by Government.

Sanction to Deviation Statement which the Executive Engineer states provides for certain excesses on subheads is still awaited.

This work Voucher is still awaited.

These work vouchers have not yet come to hand, and no explanation has been afforded for their non-submission.

The Supt Engr will take early steps for the removal of this item from the O. S. statement.

The S.E. will see that work vouchers are forwarded to the Engr of M. Works for these works without further delay.

Provincial Statement of Objectionable Items in the Accounts
requiring the

of Executive Engineers for the Month of

August

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.	
	III. Items of Advance &c. over 3 months outstanding.								
9	Amount paid to Colonel J. Mullins R. E. on account of his Pay and Allowances to be charged to the Mysore Government	June 1884.		2578					
10	Balance of amount paid Mr. T. Doyle Assistant to Consulting Engineer for Railways on account of House rent for the season at Coity	August 1884.		25					
11	Amount due by Superintendent Female Orphan Asylum for Burnt Shells supplied in March 1884	June 1884.		145					

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

Orders by Government.

Result of the reference made to the Resident at Hyderabad. Vide G. O. No. 897 W. dated 22 April 1884, is still awaited.

No explanation has been afforded for the non adjustment of this item. The Executive Engineer has been asked to take steps to get the objection removed.

The Executive Engineer states a reminder has been sent to the Superintendent. Early adjustment is looked for.

Under reference

Noted.

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.	
	Imperial. Want of Estimate.								
12	Demolition of out-works Fort St. George	July 1884.	"	4 63	4 63				
13	Compensation for Quarters for Medical and Military Subordinates	April 1884.	"	38 83	38 83				843
14	Hire of Buildings for Medical and Military Subordinates	do	"	28 64	28 64				4 10
	Imperial Military. Behing Lepet Division. Excess over appropriation.								
15	Minor Original Works	August 1884.				49 61	355 859	33	

of Executive Engineers for the Month of
orders of Government.

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

August 1884

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
The Executive Engineer stated that this charge is included in the Estimate for Rs. 33,997 submitted for sanction. The Executive Engineer stated that the Estimates for these items have been submitted for countersignature of the Departmental Officers concerned.	As the project has been deferred for want of funds, vide G.O. no. 1734 W of 14 July 1884, an estimate to the extent of expenditure already incurred may be sanctioned by the S.E. Noted Gvt of India have been addressed to allot additional funds under Impl Milky
Superintending Engineer stated that application has been made to the Chief Engineer for additional funds.	

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.	
	Presidency Division. Miscellaneous Irregularities. Works for which revised Estimates and Deviation Statements are promised.								
16	Completing the Coast and Napier Batteries	July 1884.	48,800	39,050				1,358	
17	Constructing a new Telegraph office at Bangalore	do	15,040	5,069				25	

of Executive Engineers for the Month of
orders of Government.

August 1884

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
The Executive Engineer states that a revised estimate is being got out for this work. The Executive Engineer states that a Deviation Statement providing for certain excesses on subheads has been submitted for sanction.	The revised estimate is awaited. The S.E. will see that the cause of objection to this item is removed without delay.
P. C. Kandasamy	Cd. 4.11.84 W.S. 5.11.84 7-11-84

Examiner of P. W. Accounts,

Madras.

29.3/10.

30/10.

To The S.E. & Circle
Thro' The P.W. Dept.