project of the estimate

Has not an estimate been received for Item W. 1. in attached Statement?

I have some recollection of having seen it.

16-10-84

W

The project has been deferred for want of funds - vide Military G.O. 3227 d/5th July 1884.

put up.

E.A.S.
16/10.

It seems then to me that the wording of the proposed order is incorrect.

The estimate is not awaited.

16-10-84

To W

The portion of the Estimate referred to

by the Supply.

Should apparently be sanctioned, and the objection to the expenditure removed?

The note against the Item was incorrect.

R.S.
16.10.84

Yes. W.
16.10.84

S.AW

Please call up the Estimate

R.S.
16.10.84

S2 - 18.10.84

---

project of the estimate

P. W. Depts

No. 1888 Day 20 Oct. 4

C No. 8261.

Office-Note

From D W

To S.E. V

Please return for reference, the estimate for demolishing the out works of Fort St. George, returned to you with G.O. No. 1934 W dated 14th July 1884

D.W.

Estimate received vide C. No: 9149

G.O. B/2285 W dy 16-9-84
" 1734 W dy 14-7-84
No. 1179 L dy 27-6-84
G.O. A/898 W dy 2-4-84

No. 188 Day 20-10-84

prospect of the estimat
being sanctioned withi
reasonable time, an
Estimate to cover the
expenditure already
incurred, should be
sanctioned without
delay

Joseph B
D.W.

No. 1888 Day 20-10-84
G.O. B/1734 W dy 14-7-84

by the Sutl

1884.

P. W. DEPARTMENT.

Current No. 9149.

From The Sup Engr V Circ

ENCLOS.—2 (plan & estimate)

No. 2954.

Dated 1-11-84

Received 3-11-84.

SUBJECT.

Forwarding estimate and plan for demolishing the outworks of Fort St George & informing that the estimate does not include any charge for blasting powder

DISPOSAL.

No. 1974D Dated 5th November/84

To S.E. V

The estimate was called for in reference to the expenditure of Rs 463 which is brought forward monthly in the Objectionable Items Statements, as having been incurred without proper authority. As there is

188 Day 20-10-84

of Executive Engineers for the Month of July **188**4.
orders of Government.

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
Early adjustment looked for, the Executive Engineer states a reminder has been sent.	
Early adjustment looked for. It is presumed the Executive Engineer has placed himself in communication with the Superintendent Public Works Stores as pointed out in the Superintending Engineer's last Inspection Report of the Division.	
Result of the reference made to the Resident Hyderabad vide G.O. No. 897 W dated 2nd April 1884 is awaited.	
D. C. Gordon	

Examiner of P. W. Accounts,
Madras.

EP 2/10

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 unincluded 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.
B. Abstract detail estimate by sub-heads, and so on.
1. Submitted to Chief Engineer.
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.

G.O. No. 897 W & 898 W. 2-4-84
B. No. 2285 W. —— 16-9-84
No. 1179 C. —— 27-6-84
B. No. 1734 W d/ 14-7-84
2784 W of 7/11/84

[illegible] order [illegible] procedure [illegible] report completion [illegible] also [illegible] deviations.

CS.
13.10.84

Please see memo attached.

45/10

11/11

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original

Ditto 8261

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

CENTRAL OFFICE OF ACCOUNTS.

(1)

Circle Fifth

Fund Provincial & Imperial

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

No. ——

Madras,
Dated 2 October 1884.

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

D. C. Gordon

~~B. No. 2799 W d/ 8 November/84~~

Examiner of P. W. Accounts,
Madras.

Recorded, with refce. to ~~Resol~~ G.O. No. 2784 W d/ 7-11-84

to G.O. No. 2784 W of 7.11.84

CS.
7.11.84

7.11.84

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

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

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Imperial Presidency Division Want of Estimate										
1	Demolition of Out Works of Fort Saint George		.	463	463					The Superintending Engineer states that this charge is included in the Estimate for Rs 33,997 submitted for Sanction	~~Estimate is awaited~~
2	Compensation for Quarters for Medical and Military Subordinates	April 1884	.	3040	3040				900	The Executive Engineer states the estimates for these Items have been sent to the Departmental officers concerned for countersignature.	Noted
3	Hire of Buildings for Medical and Military Subordinates	Apr/84	.	2454	2454				635		
	Chingleput Division Want of Appropriation										
4	Minor Original Works — Military	July/84	„	.	.	.	1322	1322	1322	The Superintending Engineer states that application will be made for an allotment of funds.	Application for the requisite allotment of funds is awaited

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

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

Item No.	Particulars of each Item. ✓	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Presidency Division Miscellaneous Irregularities Works for which Revised Estimates and Deviation Statements are promised										
✓ 5	Completing the Coast and Napier Batteries Madras	July/84	48800	37691					43	The Executive Engineer states that a Revised Estimate providing for all excess on Sub heads is now under preparation.	The revised estimate is awaited.
✓ 6	Constructing a new Telegraph office with out Houses at Bangalore	July/84	15040	5044					25	The Executive Engineer states that a Deviation Statement in which certain excesses have been provided has been submitted for sanction.	The S E will see that the currency [illegible] of these items is [illegible] without delay -
	✓ Provincial ✓ Presidency Division Miscellaneous Irregularities I Works for which Deviation Statements are promised										
✓ 7	Adding a chancel to Saint Mary's Church Fort St. George	Mar/84	5370	3602					1269	Sanction to Deviation Statement which the Executive Engineer states provides for certain excesses over Sub heads is awaited.	

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of July 1884 requiring the 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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	✓ **Miscellaneous Irregularities** **Presidency Division** **II Works for which Completion Reports are due**										
8	Renewing Roof of French Female Ward of Leper Hospital Madras.	Mar/84	3,840	3,598						The completion Report for this work due since March 1884 is still awaited.	
	South Arcot Division **Miscellaneous Irregularities.** ✓ **Work completed for which Completion Reports are due.**										
9	Constructing a Talug Cutcherry at Munjacuppum	Septr/83	17,380	16,171						The completion Reports with certificates for these works are still awaited. The Report and certificate for the Talug Cutcherry at Munjacuppum were received in this Office but returned for adjustment of the material at site and final closing of the accounts of the work.	The S E will see that Completion reports are forwarded for these works to the Examiner [illegible] are [illegible]
10	Do. Do. at Tiruvady	Dec/83	11,010	10,773							

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of July 1884 requiring the 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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	South Arcot Division (Contd.) Miscellaneous Irregularities (continued) Work completed for which Completion Reports are due (Contd.)										
11	Providing additional accommodation for the Sub Collector at Tindivanam	May/84	6,873	6,556						Completion Report and certificate awaited. The Executive Engineer says that as soon as the arrears due to Contractors are paid the Completion Report with certificate will be submitted.	Noted
	✓										
	Presidency Division III Non Submission of Work Vouchers										
12	Work Voucher for Repairs to Civil Debtor's Jail Madras for March 1884	May/84								This Work Voucher has not yet come to hand, the work has apparently been completed as there have been no transactions on it since March 1884.	The E E will be told that a work voucher is forwarded to the Examiner by 20 Aug for this account

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of *July* 188*4* requiring the 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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Presidency Division (Contd) Miscellaneous Irregularities II Items of Advance &c over 3 months Outstanding.										
13	Amount due by Superintendent ~~French~~ Female Orphan Asylum for Burnt Shells, since March 1884	June/84		145						Early adjustment looked for, the Executive Engineer states a ~~[illegible]~~ reminder has been sent.	Steps should be taken for the early removal of the objections to these items
14	Value of certain Instruments supplied to Colonel Mullins R.E. on special duty, Water Supply Project.	June/84		430						Early adjustment looked for. It is presumed the Executive Engineer has placed himself in communication with the Superintendent Public Works Stores as pointed out in the Superintending Engineer's last Inspection Report of the Division.	
15	Amount paid to Colonel J. Mullins R.E. on account of his pay Allowances &c to be charged to the Nizam's Government.	June/84		2,518						Result of the reference made to the Resident Hyderabad Vide G.O. No. 897 W. dated 2nd April 1884 is awaited.	Still under reference.

J. C. Gordon

Examiner of P. W. Accounts,
Madras.

E.P. 2/10

13.10.84

To the S.E. Dn
thro' the Exar of P.W.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 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 unincluded 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.
B. Abstract detail estimate by sub-heads, and so on.
{ 1. Submitted to Chief Engineer.
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.

Duplicate –

P. W. [illegible]

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

CENTRAL OFFICE OF ACCOUNTS.

Circle Fifth

Fund Provincial & Imperial

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

No. ———

Madras,
Dated 2nd October 1884.

B No. 2799 W / 8 November/84

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

Examiner of P. W. Accounts,
Madras.

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of July 1884 requiring the 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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Imperial Presidency Division Want of Estimate										
1	Demolition of Out Works of Fort Saint George		"	463	463					The Superintending Engineer states that this charge is included in the Estimate for Rs33997, submitted for sanction.	
2	Compensation for Quarters for Medical and Military Subordinates	Apr/84	.	3,040	3,040				900	The Executive Engineer states the estimates for these Items have been sent to the Departmental Officers concerned for countersignature.	
3	Hire of Buildings for Medical and Military Subordinates	Apr/84	.	2,454	2,454				635		
	Chinglepet Division Want of Appropriation										
4	Minor Original Works Military	July/84	.	"	"	.	1,322	1,322	1,322	The Superintending Engineer states that application will be made for an allotment of funds.	

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of July 1884. requiring the 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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			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.										
5	Completing the Coast and Nappier Batteries Madras	July/84	48,800	37,691					43	The Executive Engineer states that a Revised Estimate providing for all excess on Sub heads is now under preparation.	
6	Constructing a new Telegraph Office with out Houses at Bangalore	July/84	15,040	5,044					25	The Executive Engineer states that a Deviation Statement in which certain excesses have been provided has been submitted for sanction.	
	Provincial Presidency Division Miscellaneous Irregularities I Works for which Deviation Statements are promised										
7	Adding a chancel to Saint Marys Church Fort Saint George	Mar/84	5,370	3,602					1,269	Sanction to Deviation Statement which the Executive Engineer states provides for certain excesses over sub heads is awaited.	

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of July 1884. requiring the 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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Miscellaneous Irregularities Presidency Division II Works for which completion Reports are due										
8	Renewing Roof of ~~French~~ Female Ward of Leper Hospital Madras.	Mar/84	3,840	3,598						The Completion Report for this work due since March 1884 is still awaited.	
	South Arcot Division Miscellaneous Irregularities Work completed for which completion Reports are due.										
9	Constructing a Taluq Cutcherry at Munjacuppum	Sept/83	17,380	16,171						The Completion Reports with certificates for these works are still awaited. The Report and certificate for the Taluq Cutcherry at Munjacuppum were received in this office but returned for adjustment of the material at site and final closing of the accounts of the work.	
10	Do. Do. at Tiruvady	Dec/83	11,010	10,773							

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of July 1884 requiring the 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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	South Arcot Division (Contd.) Miscellaneous Irregularities Work completed for which Completion Reports are due (Contd.)										
11	Providing additional accommodation for the Sub-Collector at Tindivanam	May/84	6,873	6,556						Completion Report and certificate awaited The Executive Engineer says that as soon as the arrears due to Contractors are paid the Completion Report with certificate will be submitted.	
	Presidency Division III Non Submission of Work Vouchers										
12	Work Voucher for Repairs to Civil Debtors' jail Madras for March 1884	Mar/84								This Work Voucher has not yet come to hand, the work has apparently been completed as there have been no transactions on it since March 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.	
	Presidency Division (Contd.) Miscellaneous Irregularities IV Items of Advance &ct. over 3 months outstanding.								
13	Amount due by Superintendent ~~French~~ Female Orphan Asylum for Burnt Shells, since March 1884	June/84		145					
14	Value of certain Instruments supplied to Colonel Mullins R.E. on Special duty, Water supply Project	June/84	"	430					
15	Amount paid to Colonel J. Mullins R.E. on account of his pay Allowance &c to be charged to the Nizam's Government.	June/84	"	2,618					