

GENERAL RECORD DEPARTMENT.

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Department *P. W. D.*
E. M. C., or G. O., No. *3009. + 3010*
Desp. from or to England, No. *mis*
Volume General No.
Date *8th Dec 84*

To whom given

Warrant

For Current No.

189 ,
Department. }

When taken out

Initials.

[Signature]

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 5th Circle

FUND Imperial and Provincial

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

No. _____

MADRAS,

Dated 28th November 1884

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

D. P. Ganesan

Examiner of P. W. Accounts,

Madras.

With Order

With Order

10/12

Provincial Statement of Objectionable Items in the Accounts requiring the

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

of Executive Engineers for the Month of *September* 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>Presidency Division</i>								
	<i>Imperial</i>								
1	<i>Want of Estimate</i>								
	<i>Demolition of Outworks Fort St. George</i>	<i>July 1884</i>	<i>"</i>	<i>463</i>	<i>463</i>				
	<i>Miscellaneous Irregularities</i>								
	<i>Works for which Revised Estimates and Deviation Statements are promised</i>								
2	<i>Completing the Coast and Napier Batteries</i>	<i>July 1884</i>	<i>48800</i>	<i>39085</i>	<i>"</i>	<i>"</i>	<i>"</i>	<i>"</i>	<i>35</i>
3	<i>Constructing a New Telegraph Office Bangalore</i>	<i>July 1884</i>	<i>15040</i>	<i>5094</i>	<i>"</i>	<i>"</i>	<i>"</i>	<i>"</i>	<i>25</i>

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

Orders by Government.

Sanction to the Estimate ordered in Objectionable Items Statement for August is still awaited.

Orders against this item in the G.O. Statement for August 1884, should be carried out as early as practicable.

Sanction to the Revised Estimate promised is still awaited

Revised estimate has been sanctioned in G.O. No. 2932 Wd 27th Nov. 1884.

Sanction to the Deviation Statement which the Executive Engineer states has been submitted is still awaited

The S.E. will see that the cause of objection to this item is removed without 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.	
	<u>Provincial</u> <u>Miscellaneous Irregularities</u> I works for which Deviation Statements or Revised Estimates are promised.								
4	Adding a Chancel to St. Mary's Church Fort St. George	March 1882	5370	3782	"	"	"	"	180
	<u>South Arcot Division</u> Works Completed for which Completion Reports are due.								
5	Constructing a Talug Catcherry at Mungacuppum	Sept 1882	17380	16171					

of Executive Engineers for the Month of

[P. W. D. Form No. M. 112—Inner Sheet.]
September 1884

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

Orders by Government.

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

The S.E. will take early steps for the removal of this item from the O. I. Statement.

The Completion Report and Certificate for this work is still awaited.

The Supg Engineer will see that completion reports for these works

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

September 1884

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
6	Providing additional accommodation for the Sub Collector at Gindivanur	May 1884	6873	10773					
7	Repairing the Bungalow of the Asst Superintendent of Police at Tiruvolur	Aug 1884	886	1008					
Presidency Division									
8	New Submission of Work Vouchers for Repairs to Civil Debtors' Jail at Madras for March 1884	March 1884	2691	2541					
9	Work Voucher for Fortified Post at Agrani Bangalore for August and September 1884	August 1884	34280	24103					

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

Orders by Government.

Completion Report and Certificate still awaited.

Completion Report awaited.

These Work Vouchers have not yet come to hand, nor has any explanation been afforded for their non-submission.

Works are forwarded to the Examiner of P. W. Accounts without further delay.

The Supply Engineer will see that Work Vouchers forwarded to the Examiner of P. W. Accounts for these works without further delay.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

September 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.	
10	III Items of Advances for Outstanding over 3 months— Amount paid to Colt J. Mullins R.E. on account of pay and Allowances to June 1884 he recovered from the Nizam's Government			2518					
11	Balance of amount paid to Mr. T. Doyle Assistant to Consulting Engineer for Rail- ways on account of House Rent for the 2nd Season at Ootacamund	August 1884		25					

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 2nd April 1884 is still awaited.

Still under reference

The Executive Engineer has been asked to take steps to get this item removed from the Objectionable Items Statement.

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.	
12.	Amount due by Superintendent Female Orphan Asylum for Burnt Shells supplied in March 1884.	June 1884		145					

of Executive Engineers for the Month of

September 1884

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

Orders by Government.

The Executive Engineer states that a reminder has been sent. It is expected this objection will soon be removed.

Noted
Noted

D. P. Curran

Examiner of P. W. Accounts,

Madras.

Cd.
5.11.84

5.12.84

To S. E. Circle At the
To Genl. P. W. Accts.
The S. E. Circle
Through the Engr of P. W.
Accts.

28/11