

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.

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 *September 1884.*

No.

MADRAS,

28th
Dated *November 1884.*

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

D. P. Gnanapavan

Examiner of P. W. Accounts,

Madras.

With order

2631 W 7 27/10/84
2632 W 7 27/10/84
2627 W 7 27/10/84
2801 W 7 8/11/84
2656 W 7 28/10/84
2657 W 7 24/9/84
1302 W 7 23/5/84
2644 W 7 27/10/84

15/12 507 16/12

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.	
	Provincial Without Estimate Nilgiri Division								
1.	Purchase of Mr. Brown's property for a Telegraph office at Vytheri	March 1883	4500	4500					
2.	Repairs to roads within municipal limits	June 84	954	954					
3.	Steam Engine 8 H.P.	..	1888	1888					

of Executive Engineers for the Month of
orders of Government.

September 1884

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

Orders by Government.

The Government in G.O. N^o 2654 W dated 28th Oct/84 state that the matter is under legal investigation.

In objectionable item statement for August 84. Government have ordered that a lump sum estimate may be framed.

The Executive Engineer states that an estimate has been submitted for sanction, on 1st Oct/84.

Still under investigation

With orders passed opposite to this item in the O.S. statement for August 1884.

Estimate has been received and the necessary orders will shortly issue.

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.	
	Provincial Without Estimate Nilgiri Division								
4.	Brick manufacture Lake Brick-fields.	April		7054	7054				
5.	Brickfields including French Hill			10391	10391				
	Excess over Estimate Nilgiri Division								
6.	Purchase of and Improvements to Bombay Castle.	Dec	85,000	88,416	3,416				102

of Executive Engineers for the Month of
orders of Government.

September 1884

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

Orders by Government.

The Executive Engineer states that a proposal is now before the Superintending Engineer for the abolition of this hitherto profitable manufacture, the result of which will perhaps render the preparations of Estimates unnecessary.

Noted noted

The Executive Engineer states that a separate Estimate to which the excess is to be charged, has been submitted for sanction.

Reply from the fort. India
is answered - Budget no 2 633 W
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.			the Expenditure during Month.
			Amount of estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	Excess over Estimate Orizaba Division								
7.	Additions and Improvements to Government Offices at Home House	May/83	43022	53309	10287				
	do Supplemental		315	82					
8.	Repairing Government House and all subsidiary buildings	Nov/83	2410	6762	4352				57
9.	Lime manufacture at Home House	Feb/84	7030	7034	44				

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

of Executive Engineers for the Month of orders of Government.

September 1884

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
With reference to the orders by Government on Item 7 of Objectionable Item Statement for June/83, the completion report since received is herewith forwarded for approval. The Executive Engineer states that the accounts of this work will be closed by end of March last and completion report submitted for the outlay to that date, (the outlay from 1st April/83 being charged separately) as soon as the Completion Report is received from the Sub Divisional officer. Orders of Government awaited for the report called for in G. O. No. 1202 W. dated 10th May/84.	The Examiner is authorized to make the excess expenditure incurred on this work over the sanctioned estimate. Noted. Noted. The S.E.'s early attention is drawn to the orders passed approving this item in the A.S. Statement for August 1884.

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.			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.	
	Want of Appropriation Nigiri Division								
10.	Purchase of repairs to Bombay Castle. July/84					3590	3590 102		
11.	Constructing supply barracks at Shoukhar Hill and Kamal also Hospital without houses					930	930 549		
	Miscellaneous Irregu- larities. Miscellaneous Advances. Coimbatore.								
12.	Repairing the sea-wall and protecting the shore at Bupore from the action of the sea. Apr/84 1883					5159			

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

Orders by Government.

An application has
been made to Government
of India for a special
grant vide G.O. No. 1750W.
Dated 14th July/84.

Vide orders passed against
this work vide G.O. No. 2619 W.
dated 27th October 1884.

The Executive Engineer
states that funds
have been applied
for.

A total appropriation of
Rs. 202 has been made for
this work vide G.O. No. 2619 W.
dated 27th October 1884.

Orders of Government
regarding adjustment
still awaited. Vide G.O. No.
1523 W of 31st May/83. The
objection is more than
a year old.

The matter is still
under consideration.

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.	
	Imperial Military Works executed from Provincial Funds. Nilgiri Division								
13.	Converting a cattle shed at Lawrence Asylum Ootacamund into a latrine and constructing a covered passage.	Nov/84	2650	2348					
14.	Acquisition of and repairs to Bombay Castle		85000	88717					
	Stock Purchases and Sales.								
15.	Amount due by the Hon'ble H. E. Sullivan			28					

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

Orders by Government.

Reported pending provision of funds under Imperial.
Vide G. O. N^o 2370 W. dated 26th September/84.

Pending assignment by the Government of India of a grant for this Imperial Military Work (now debited to Provincial Funds) from Imperial Funds this item continues to be reported as objectionable.

This item has been outstanding since Oct/83 the Executive Engineer states that it will be shortly adjusted.

[Faint handwritten notes and signatures in the right margin, including "Noted" and "H. E. Sullivan"]

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.	
	Work Vouchers due								
	Lowering the weir of the Ooty Lake and Conservancy of the lake from February to July/84								
	Tools and Plant from October/83 to January/84.								
	Repairing Government office back roads for January/84.								
	Brick field Ooty lake including French kiln from January to Sept/84.								
	Brick manufacture at Kundal for February/84.								
	Brick manufacture Stone House for February/84.								

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

Orders by Government.

Work vouchers are due for these works for the months noted against them.

The S. & S. attention is drawn to the orders passed on the subject in the C. & S. Statement for August/84, with a view to the work vouchers due for these works being forwarded to the Examiner of P. W. Accounts without 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.	
	Imperial Military. Without Appropriations Nilgiri Division								
17.	Minor works Military. Excess over Appropriations. Coimbatore.					842	842	314	
18.	Converting the old Artillery stables at Cannanore into a Bakery and for sinking a well. July/84					2500	6744	4244	

of Executive Engineers for the Month of orders of Government.

September 1884

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

Orders by Government.

Appropriation of funds of which the Government of India, has been addressed, in G. O. N^o 2801W. dated 8th November/84 awaited.

Orders of the Govt. of India
Orders from the Govt. of India
are awaited - vide G.O. N^o 2827
dated 27th Oct 84.
27 October/84.

D. C. Candour

Examiner of P. W. Accounts,

Madras.

28/11.

6.12.84
6.12.84
20 Dec 84
through the Govt. of India