of Executive Engineers for the Month of November 1883
orders of Government.

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
to early sanction being obtained thereto.	Item No 15. For Suptg. Engrs: special attention.
The Executive Engineer is asked obtain sanction to this unauthorized outlay as early as possible.	
D. C. Cardew	Cy 4-2-84 Cy 4.2.84
Examiner of P. W. Accounts, Madras.	Desptd. 15/2/84. The S. E. V Circle thro' the Examiner P. W. Accounts Madras

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.	
	ii Excesses in subhead of Estimate								
15	2 Stopping Leaks in Walls at bottom of parapets of Royal Artillery and Royal Horse Artillery barracks	Sept 83	2660	1729					
	Outlay on Items not provided for in the Sanctioned Estimate				212				

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of November 1883 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 Miscellaneous Irregularities 1. works for which Revised Estimates are promised										
13	Renewing Filtering Materials at Dhobis Well Filters, Ulsur Rocks, Bangalore	Nov/83	4030	2283					1770	In the workroaches for this work the Executive Engineer states a "Revised Estimate is under preparation" As there are several Excesses Over Sanctioned subheads on this work the completion of the Revised Estimate should be expedited	Item No. 13. For Subdy. Engrs: attention —
	ii Excesses in subheads										
14	Estimate Completing the emplacements and Improving store rooms of the Coast Batteries	sept/83	42320	18421							
	Sub head		Quantity	Rate	Cost						
	Granite stone kerb as per Estimate		640	3·0·0	1920						
	as executed		889·7	2·7·7	2313						
	Excess		249·7	-	393						
	Cutting away old Masonry Brick in Lime as per Estimate		87 1/4	3·0	163						
	as executed		184 1/2	3·0	345						
	Excess		96 1/2		182						
	Cutting away old brick in Lime as per Estimate		3113	0·1·6	292						Item No. 14. For Subdy. Engrs: special attention —
	As executed		11799	0·1·6	1106						
	Excess		8686		814					In addition to these there are several Minor Excesses which show a tendency to increase. The submission of the Deviation statement which Executive Engineer states is under preparation should be expedited in view to	

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

of Executive Engineers for the Month of November **1883**

orders of Government.

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
The Executive Engineer states these will be submitted shortly and that the late submission is due to the abstracting of the Estimates for the several works	Item No 12. Vide orders on the O. I. S. for October 1883.

1086 w. 12.1.84.

Duplicate

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

R.C.
G. No. 711 W. 15-3-84.

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

Central Office of Accounts.

Circle Fifth

Fund Imperial and Provincial

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of November **1883.**

No. ———

Madras,
Dated 5 February 1884

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

No 404 W a/14 Th Feby/84

D. C. Cundoo

Examiner of P. W. Accounts,
Madras.

With disposal

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

Provincial Statement of Objectionable Items in the Accounts requiring the orders of Government.

of Executive Engineers for the Month of November 1883

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										
	Provincial										
	No Estimate										
1	Conservancy of Government Closets for 1883-84	oct 1883	"	606	606					Sanction to Estimate still awaited.	No 4064 W. dt 14th Dec 1884. Item No 1. Forwd to early attention.
	South Arcot Division										
	Without Estimate										
2	Repairing Government House at Mungacuppam	augt 83	"	1415	1415					Results of Orders passed by Government on the Statements of objectionable Items from August to October is awaited	Item No 2. The submission of the report called for in the O. I. S. for October 1883, should be expedited
	Non submission of Completion Reports for works above Rs 2500										
3	Constructing sea Customs House at Porto Novo	July 83	3020	3479						The submission of this completion report which was ordered by Government in the statement of objectionable Items for July 1883 is still awaited	Item No 3. Do Do

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of November 1883 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 Non-submission of Completion report (Cold)										
4	Constructing Taluq Cutcherry at Manjacuppam	sept 83	-	17380	16348					The non-submission of these Completion reports is again brought to notice of Government.	Items Nos. 4 and 5. Vide orders on the D. I. S. for October 1883.
5	Cutcherry at Verdachellam	Do	-	5760	5635						
	Residency Division 11 Major works for which Completion reports are awaited										
6	Fitting up Machinery for Pharmaceutical operations &c at Medical Schools Madras	May 1883	7567	7567						This report has been due since May last The Superintendent Public works stores and workshops has been requested by the Executive Engineer to send the Completion report.	Item No. 6. The delay in the submission of this Completion report is unsatisfactory. The S. E. will inquire into and report in its cause.
7	Repairing buildings at the Eye Infirmary Madras	July 1883	6056	5403						The Executive Engineer stated that Rs 21.6.5	Item No. 7. The accounts of this work should be

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

Provincial Statement of Objectionable Items in the Accounts requiring the orders of Government.

of Executive Engineers for the Month of November 1883

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.			
	III Minor works for which Completion reports are awaited										
	1 work										
8	Repairs to High Court buildings & Madras South Arcot Division	Nov 83		508						Had to be recovered from the Contractor and credited to the work and that this would be done in November 1883. This has not been done in accounts of for November. Completion report still awaited	Closed without delay and the Examiner P. W. Accounts furnished with the completion report. Item No. 8. The S. E. will issue instructions for the early submission of all Completion reports now due.
	Miscellaneous Irregularities										
	Non submission of Completion reports works below Rs 2500										
9	Constructing a 3rd class Police station house at Volathu	Nov 83		1115	1027					The Executive Engineer states that the Completion report will be forwarded as soon as the Completion Certificate is obtained from the Superintendent of Police	Item No. 9. Noted.

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of November 1883 requiring the orders of Government.

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Residency Dursan										
	Miscellaneous Irregularities Excess on subhead "Estimate General Repairs to the Accountant Generals office Fort,										
10	Removing old 8" square bricks floor in chunam and painting with Cement	oct 1883								The objectionable outlay on this work is increasing and the Executive Engineer should take steps to remedy the same at an early date	Item No 10. for S. Es. early attention
	as pr Estimate		71	8	568						
	As Executed										
	Excess		71	8	568						
	Plastering walls with Latent &c as pr Estimate		"	"	"						
	as Executed		364	7-12-0	281						
	Excess										
11	General Repairs to Saint Andrews Kirk Madras sub head Repairing Punkahs with new fringes &c. as pr Estimate	oct 83	3465	2400						outlay on repairs to Church Furniture at Kirk should not have been incurred by the Executive Engineer as Pew rents are collected at the Kirk (code 1262) The Executive Engineer has been requested to remove the objection Superintending Engineers approval to this outlay is awaited	Item No 11. For S. Es early attention -
			Quantity	Rate	Cost						
	as Executed		"	"	"						
	Excess		165	0-11-8	120						
			165	0-11-8	120						
	outlay on other Items not provided for in Sanctioned Estimate				380						
	Excess				380						

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	Presidency Division Non submission of work vouchers work vouchers for Improvements to Gun Powder factory for October and November 1883	Oct/83							