and transferred to the

No 2999W-23-10-83

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.

F.C.
B. 7758W. 22-2-84.

Duplicate
8W 1093/84

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

CENTRAL OFFICE OF ACCOUNTS.

Circle Fourth

Fund Provincial & Imperial.

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 5085 a/22 Feby/84

D. P. Cannon

Examiner of P. W. Accounts,
Madras.

With orders

Dated 22/2/84

[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.			
	Provincial Without Estimate Nilgiri Division.										
1.	Purchase of Mr. Brown's property for a Telegraph office at Vytheri	March 183	4500	4500						No further information than that furnished in the Objectionable Items statement for Sept. 83 has reached this office.	No 508-W a/22d February/84 Item No 1- Further orders when issued will be duly communicated.
2.	Repairs to Government House and Subsidiary buildings at Ooty	March 1883	2232	2232					10	The Executive Engineer states that an estimate has been submitted for countersignature of the Private Secretary to His Excellency the Governor.	Item No 2. Noted.
3.	Conservancy of the lake at Ootacamund	March 188	2160	2160					21	The Executive Engineer states that an estimate has been submitted to the Superintending Engineer. The length of time during which these irregularities have been permitted to remain unremedied is specially brought to notice of Govt.	Item No 3. The estimate referred to was returned to the S.E. III Circle for sanction with this office memo No 2966 A/ 8th July 1884

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

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Without Estimate (Continued.) Nilgiri Division (Continued)										
4.	Hoffman's Brick Kiln	July/83		4085	4085				-64	The Executive Engineer States that the expenditure on this account will be adjusted with reference to G.O. No 3299 W. dated 19th November/83	Item No 4 Noted
5	Purchase of & Repairs to Cinchona Villa property	Septr/83		16408	16408				779	Orders of Government awaited on the Estimate Stated to be under their consideration in the Objectionable Items Statement for October/83.	Item No 5 - The estimate was sanctioned in G.O No 1615 of 19th January 1884 when the objections have been removed before time of submission of the Standard it is unnecessary to bring forward the items which as now shown cause unnecessary labour
	Coimbatore Division										
6.	Purchase of 2½ Plantain property at Calicut	Octr/1883		40.000	40.000				40.000	Sanction to an estimate for the purchase of & improvements and additions to this property is awaited	Item 6 An estimate has been received & is under consideration in the Judicial Department.

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

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Excess over Estimate										
	Nilgiri Division.										
7.	Constructing bullock shed for Public cattle on Stone house hill	Nov 24/83	1087	1299	212				201	The Executive Engineer states that the work is completed & the excess will be explained in the Completion Report.	Item No 7 Excess if Nov 2 may be passed
8	Lime manufacture at Stone House	Nov 17/83	4668	5944	1276				1232	Omitted to be noticed by the Executive Engineer. Sanction to a Supplemental or revised estimate appears necessary.	Item No 8. For Supp Expr early attention
	North Arcot Division										
9.	Tools & Plant	Nov 17/83	50	304	254					The Executive Engineer states that the excess is owing to the repairs & carriage of Jammi tools taken out from the civil Depts. and that a Revised Estimate will be submitted for sanction.	Item No 9. Noted. Item No 9. Noted
	Miscellaneous Irregularities Works for which										

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

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Miscellaneous Irregularities. Works for which revised Estimates are likely to be required.										
	Nilgiri Division.										
10.	Additions and Improvements to the Government Office at Stone House at Coty.	may/83	45522	44139						In the Objectionable Items Statement for may/83 & subsequently the Executive Engineer states that a completerevised estimate would be required while in the statement for Dec^r/" it is stated that there has been an incorrect debit to the work which will be written back and that other excesses will be explained in the Completion Report.	Item No 10 the correct debit to the work should be at once written back and if the work is completed, the completion report should be furnished to the Examiner without delay.
11.	Constructing Cinchona Drying shed at Neddivattam	July/83	38220	29089						The Executive Engineer states that a revised Estimate ~~will be forwarded shortly~~ is under preparation.	Item Nos 11 & 12 Revised Estimates awaited
	Coimbatore Division.										
12.	Additions to Collector's Cutcherry at Mangalore	Aug/83	29370	12150						The Executive Engineer states that a revised Estimate will be forwarded Shortly.	
13	Improvements to the Cherikal Taluk Cutcherry Malabar District	Nov^r/83	6320	3917						The Executive Engineer states that a revised Estimate is under preparation	13 A revised estimate has been received & will shortly be disposed of.

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

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	North Arcot Division.										
14.	Construction Jail Superintendents Quarters at Vellore	Octr/83	26080	17234						The Executive Engineer states that a Revised Estimate is under preparation.	14 Revised estimate to be submitted. 15 Revised estimate awaited.
	Overpayments to Contractors.										
	Nilgiri Division										
15.	Messrs Groves & Co. on Cinchona Drying shed at Neddivattam	July/83		586						The Executive Engineer states that these overpayments are more than covered by work done subsequently & will be shortly be adjusted. as pointed in the Objectionable Items statement for last month the delay in adjustment of the first two over-payments is irregular and requires notice.	Items 15 & 17. Exg Engr will instruct Ex. Engr to adjust these overpayments at once. and in future to be careful that payments are not made to Contractors in excess of their bills. A report should be made when these overpayments are adjusted. The two first items are outstanding since July 1883
16	Do on additions to Collectors Cutcherry at Ooty	July/83		992							
17.	Contractor Rhoiman Khan on Cinchona Drying shed at Neddivattam	Octr/83		157							

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

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Miscellaneous Advances. Coimbatore.										
18.	Repairing sea Wall and protecting the shore at Beypore from the action of the sea	April 83	5159							In their order No 2999 W dated 23 October 83 Government state that a reply from the Consulting Engineer of Railway will be awaited The advisability of adjusting this item before the close of the official year is suggested.	Item 2 & 18. A reminder has been addressed to the Consulting Engineer for Railways on this subject
	Want of work Voucher & Contractors Certificates. Nilgiri Division.										
19.	Government House at Norwood for November Tools and Plant for October and November Brick manufacture at Lake Brick field only for October and November									The marginally noted work Vouchers are still due. The Executive Engineer should make arrangements for submitting his accounts in a complete form and by due dates.	Item No 19. The Supg. Engr. will send instructions to the Exc. Engr. to submit his accounts complete with work vouchers bills &c and to explain to the Examiner P. W. Accounts the cause of non-submission of any document as future

[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.			
	Imperial.										
	Want of Approbriation										
	Nilgiri Division.										
20	*Extending 6" water main-piping from the Barrack square to the married Quarters at Wellington*	*May 83*				4296	4296	189		*In Government Order No 2999W dated 23rd Oct/83 it is stated that application has been made to the Government of India for funds.*	*Item No 20 - Funds will be allotted by re-Appropriation*
	Excess over Appropriation.										
	Nilgiri Division.										
21.	*Minor work in Original*	*Septr 83*				500	1170	670		*In Government Order No 136W. dated 16th January 84 it is stated that application has been made to the Government of India for an additional allotment of funds.*	*Item No 21. Govt of India have not complied with the request of the Government.*

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

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of Executive Engineers for the Month of November 1883

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Works for which revised estimates are likely to be required.										
	Nilgiri Division										
22	Combined Post and Telegraph office at Ooty	Aug/83	46760.	45821.						The Executive Engineer states that a revised Estimate for this work has been submitted for sanction.	Plan No 22. A revised estimate was sanctioned in G.O No 193 W dated 21st January 1884
	Coimbatore Division										
23.	Constructing Barrack for a detachment of British Infantry at Mettupuram.	Aug/83	90,830	25982						The Executive Engineer states that revised Estimate was forwarded to the Deputy ~~Assistant~~ Assistant Quarter master General Western District for countersignature and return.	Plan No 23 Revised estimate under Consideration

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of November 1883

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Work Vouchers wanted										
	Nilgiri Division.										
24.	Combined Post and Telegraph office at Ootacamund.									Work vouchers are due for the work for october and november/83.	Item No 24. vide order of Item No 19.

D. C. Cannon

Examiner of P. W. Accounts,
Madras.

H.m. 4/2/84

14-2-84

The S. E. IV Circle
thro' the Examiner P. W. Accounts