

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 Engineer 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 { 2. Submitted to Superintending Engineer.
by sub-heads, and so on. { 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

FUND

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

No.

MADRAS,
Dated 3rd March 1884.

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

Examiner of P. W. Accounts,

Madras.

With disposal

Entered in the Receipts

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.	
1.	<u>Provincial</u> <u>Want of Estimate</u> <u>Presidency Division</u> Shifting site, removing ceiling and other repairs to St. Georges Cathedral, Madras	Jan'y 1881	"	504	504				538
	<u>Miscellaneous Irregularities</u> Non submission of completion Reports for work above Rs 2,500/-								
2.	<u>South Arcot Division</u> Constructing a sea custom house at Putturo.	Sept 83		3020	3449				
3.	Constructing a Taluk Cutcherry at mangacupam	Sept 83		14380	10348				
4.	Constructing a Taluk Cutcherry at Thiruvady.	Sept 83		11010	10323				
	<u>Presidency Division</u> <u>Excess on subheads of Estimate.</u>								
5.	General repairs to Accountant General's office Fort P.	Oct 83		7305	4266				908.

of Executive Engineers for the Month of January 1881 orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
The Executive Engineer states that an Estimate has been submitted to the Chaplain St. Georges Cathedral for alterations in nature. Sanction to estimate awaited.	Item No. 1. For S. E. attention.
The non submission of this completion Report which was ordered by Government in objectionable items to be submitted for July still awaited.	Item No. 2. S. E. will enquire into and report on the great delay in the submission of the completion report to the Examiner P. W. Accounts.
The non submission of these completion Report is again brought to notice of Government.	Item Nos. 3. and 4. Completion reports should be early submitted to the Examiner P. W. Accounts.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

January 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.	
	<u>Subheads</u>								
	Removing old 8" Square Brick floor in chunam and pointing with cement.		Quantity Rate Cost						
	As per Estimate		" " "						
	As executed		41 8-0-0 508						
	Excess		41 8-0-0 508						
	Plastering Walls with latente etc.								
	As per Estimate		36 1/4 7-12-0 281						
	As executed		36 1/4 7-12-0 281						
	Excess		36 1/4 7-12-0 281						
	Repairing cracks for Terrace								
	As estimated		" " "						
	As executed		1820 0-1-0 114						
	Excess		1820 0-1-0 114						
	In addition to the above there are other subheads of the Estimate which have been slightly exceeded.								
6.	2. General repairs to Government Home Madras 1/84		11320 8634						3131
	<u>Subheads</u>		Estimated Cost. Executed Cost. Excess.						
	Whitewashing & scraping		99 483 384						
	Repairs to Plasters		25 151 126						
	Painting gate		108 395 287						
	Outlay on 4 items not provided for in sanctioned Estimate		" 407 407						
	In addition to the above, there are many other subheads of the Estimate which have been slightly exceeded.								

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

Orders by Government.

The excesses on this work are increasing and the Executive Engineer should take steps for the removal of the objectionable outlay.

Item No 5. For S.E. special attention

No explanation has been afforded by the Executive Engineer for these excesses.

The Executive Engineer should take steps to obtain sanction to the unauthorized outlay.

Item No 6. do do

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *January* 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.	
	<u>II Works for which Completion Report are due.</u>								
	<u>I Major Works</u>								
7.	Cost of Benham cooling Range and erecting etc at General Hospital	<i>Jan'y /84</i>	32440	34442					
	<u>II Minor Works</u>								
8.	Repairs to High Court Buildings	<i>March /83</i>	"	508					
	<u>III Non submission of Work Vouchers</u>								
9.	Work vouchers for Improvement to Gun powder factory for Oct ^r Nov ^r , Dec ^r and Jan ^y 84								
	<u>II Irregular Receipt of money for carrying out work.</u>								
10.	1. Amount received								

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

Orders by Government.

The Executive Engineer states that the Superintendent R. V. Strong has been requested to furnish the Completion Report.

The great delay in the submission of this Completion Report is again brought to notice.

These work vouchers have not been received up to date.

Item No. 7 Completion report should be early submitted to the Examiner P. W. Accounts.

Item No. 8. The S. E. will enquire into and report on the cause of the great delay in the submission of this Completion report.

Item No. 9. Vide orders on the C. I. S. for December 1883.

Provincial Statement of Objectionable Items in the Accounts
requiring the

of Executive Engineers for the Month of

January

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.	
	<u>Miscellaneous Irregularities</u>								
	<u>Works for which Revised Estimates are provided.</u>								
13.	Renewing Filtering materials at Phobies Well Filter's Bungalow.	Nov. 83	4030	3276					30

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

Orders by Government.

Item No 13. Noted.

The Executive Engineer states that a revised estimate has been submitted for sanction. Sanction awarded.

D. C. Caraway

Examiner of P. W. Accounts,

Madras.

The S. E. & I. Circle,
Thro' the Examiner, P. W. Accounts

29/3/84

8/4/84

17/4

W.D. 12.1.84
1964. 22.1.84
4024W. 14.2.84.

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.

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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.

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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

FUND Provincial and Imperial

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

No. _____

MADRAS,
Dated 5th March 1884.

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

D. P. Corcoran
Examiner of P. W. Accounts,
Madras.

With order

Subscribed

29C/183
18/3
10/3

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

December 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.
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	<i>Provincial Without Estimate South Arcot.</i>								
1.	Repairing Government house at Munjacuppan	Aug/83		1415	1415				
	<i>Miscellaneous Irregularities</i>								
	<i>non submission of Completion Report for works above Rs 2,500.</i>								
2.	Constructing a sea Custom house, at Porto Novo	July/83	3,020	3477					
3.	Constructing Talug Cutcherry at Munjacuppan	Sept/83	17,380	16,348					
4.	Constructing a 2 nd class Talug Cutcherry at Tiruvady	Dec/83	11,010	10,323					

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

Orders by Government.

Result of orders passed by Government on Objectionable Items Statements since August is still awaited.

The submission of this Completion Report which was ordered by Government in Objectionable Items Statement for July is still awaited.

The non submission of this Completion Report is again brought to notice of Government.

The Executive Engineer states that this work is completed.

Item No: 1 Vide orders on the Q. I. S. for November 1883

Item No: 2 Vide orders on the Q. I. S. for November 1883

Item No: 3 Vide orders on the Q. I. S. for October 1883

Item No: 4 Noted

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

December 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.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
7	Repairs to High Court Buildings Madras	March 83	508						
Provincial									
Miscellaneous Irregularities									
Excesses in Subheads of Estimate.									
8	General Repairs to Accountant General's Office Fort	Oct/83	7,305	3,358					
Sub heads									
Quantity Rate									
Removing Old 8" square Brick floor in Chunnamm and pointing with Cement.									
As per Estimate									
As Executed									
Covers									
Plastering Walls with Latorte &c									
As per Estimate									
As executed									
Covers									

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

Orders by Government.

The delay in the non-submission of the Completion Report is again brought to notice

Item No: 7 Vide orders on the O.S.S. for November 1883

Item No: 8 For S. E's special attention

Early steps should be taken for the removal of the objectionable outlay.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

December 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.	
9.	2 General Repairs to Saint Andrews Church Madras Oct/83 3,105 2,400								
	Sub heads.								
	Repairing Punnahs &c								
	As per Estimate								
	As executed			165 0 11 8	120				
	Excess			165 0 11 8	120				
	Outlay on other items not provided for in Estimate				380				
	Excess				380				
IV. Non Submission of Work Vouchers.									
10.	1 Work Voucher for improvements to the Gun Powder Factory Madras for October, November, and December Oct/83.								

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

Orders by Government.

The work is reported, as completed, and until it has been definitely settled as to whether the repairs of the Punnahs should be brought forward, as a Public charge, the report cannot be accepted.

The outlay of Rs 380f will be accepted on the Superintending Engineer's approval.

The Work Vouchers for October November and December have not been submitted as yet. The Executive Engineer states they will be submitted shortly.

Item No: 9 For S. E's special attention

* Orders will shortly issue relative to the adjustment of the cost of repairing the Punnahs in St. Andrews Church.

* vide p. 6. No. 688 W. 12-2-84.

Item No: 10 The cause of delay in the submission of these Work Vouchers should be inquired into by the S. E.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

December 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.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
11	2. Improvements to the Government Press Fort Saint George	Dec/83							
12	3. General. Government Refractor Marine Villa, and Banquetting Hall, Madras D.								
13	4. Renewing Filtering Materials at Dhobies Well Bangalore.	Dec							
	V Irregular Receipt of Money for carrying out work.		Amount Received						
14	Amount received from Officer Commanding 1st Battalion Oxfordshire Regiment being a Regimental Advance to complete a covered Gymnasium Bangalore Dec/83		360.						

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

Orders by Government.

The Executive Engineer states these will be submitted shortly, but does not explain the cause of delay.

Item 11 to 13 Exec. Engrs should always explain the cause of the delay in the non-submission of completion reports with the accounts.

This item has already been referred to Government and orders are awaited.

Item No: 14 Rs 360 have been appropriated in G.O. No: 6074 of the 5th March 1884

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

December 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.
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15.	2. Amount received from the Staff Officer and Superintendent of Detachments Fort St. George on account of Fort Demolition from the Island and Glacier Fund				500				
	Imperial Miscellaneous Irregularities 1. Work for which Revised Estimates are promised								
16.	Renewing Filtering Materials at Dhobies Wells Filters, Bangalore								

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

Orders by Government.

The Executive Engineer states that this amount was received from the Military Authorities to carry out the work of "Demolition of Out Work Fort St. George" and that the amount is to be returned when Funds are allotted by Government. As this procedure is opposed to Paras 312 and 1892 of the Code Orders requested.

Sanction to the Revised Estimate is still awaited.

Item No: 15. The amount should be returned to the Military Authorities

Item No: 16. For S. E.'s early attention

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.
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	II Excess over Sub-heads of Estimate.								
17.	Stopping Leaks in walls at bottom of parapets of Royal & Artillery and Royal Horse Artillery Barracks Outlay on Item not provided for in the Sanctioned Estimate	Sept/Oct 26/60							
					2/2				

of Executive Engineers for the Month of
orders of Government.

December 1883.

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
Sanction to this un- authorized outlay is still awaited D. D. Gurnsey	Item No. 17 Noted 8/3/84 15/3/84 8.3

Examiner of P. W. Accounts,

Madras.

The S. E. V Circle
thru 'The Occurrence, R. W. Reynolds

Wm
D. J. D.