

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 Examiners 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 unimplied 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 64a.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE First Circle

FUND Imperial and Provincial

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of August 1882.

No.

MADRAS,
Dated 30 October 1882.

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

H. Ramesh

Ex. Examiner
For Examiner of P. W. Accounts,
Madras.

No 3012 No of 14 Nov 82

20/5/11

Anto. in Receipt Dept

*Co. 2719. H. 18. 10. 82
No 1871. C. 19. 10. 82
Co. 2911. H. 6. 11. 82
" 2072. H. 14. 8. 82
" 2461. H. 2. 2. 82*

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>Imperial</u>								
	<u>Miscellaneous Irregularities</u>								
	<u>Works for which Revised Estimates are likely to be required</u>								
	Repairs to Military Line								
1	Buildings at Berhampore	1882	2570	963	"	"	"	"	20
	<u>Want of Estimates</u>								
	<u>Godavari Eastern</u>								
2	Manufacture of Stone	June 1882	"	9024	9024	"	"	"	2364
3	at Howlaishwaram	do	"	2606	2606	"	"	"	344
	<u>Repairing Ramagudem</u>								
4	Anicut	June 1882	"	1916	1916	"	"	"	34
5	Clearing silt in lower lock and entrance	do	"	802	802	"	"	"	"

of Executive Engineers for the Month of orders of Government.

August 1882

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

Orders by Government.

No 3012 dated 14th Nov/82

Sanction to the revised estimate is still awaited

In P.W.D. early disposal

The result of the Orders passed by Government in the Objectionable Item Statement for July 1882 will be awaited

Noted

The want of estimates for these works is again brought to the notice of Government

In P.W.D. very early disposal

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

August

1882

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>Vijayapattinam Division</u>								
	<u>Excess over Estimate</u>								
6	Constructing new Pottinghy Chat Road	Sept 81	130400	203810	73410	75000	41640	"	9609
	<u>Miscellaneous Irregularities</u>								
	<u>Works for which Revised Estimates are likely to be required</u>								
7	Constructing new Pottinghy Chat Road	Sept 1881	130400	203810	73410	75000	41640	"	9609
	<u>Miscellaneous Irregularities</u>								
	<u>Completion Reports due for works costing below Rs 250 each</u>								
8	Constructing Police huts at Balligadoo	Sept 1881	1395	1395	"	"	"	"	"

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

Orders by Government.

Sanction to the revised Estimate is still awaited.

The revised Estimates were returned to the Suply Engr for further revision, with memo No 18712 of 19 Oct 1882

No

This item will be treated as objectionable till orders of Government have been passed on Superintending Engineer's Office Endorsement N° 3379N dated 14 October 1882 to Chief Engineer Public Works Department in which it is suggested that the submission of

Orders issued in C.O. No 2911 w of 6. 11. 82

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *August* 1882
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>Miscellaneous Irregularities</i>								
	<i>Late Submission of Accounts &c</i>								
	<i>Godavari Eastern</i>								
4	List of scientific Instruments showing their condition &c (accompaniment to half yearly Return of Tools and Plant ending March 1882)								

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

Orders by Government.

of the Completion Report might be dispensed with for reasons explained therein

Brings again to the notice of Government that this list has not been received up to date

Orders issued in O.S. for July/82. should receive very early attention.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

August 1882

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>Spec Balance</u>								
	Reserve limit Rs 30000								
	Balance at end of September 1882			46393					
	Excess			16393					
10	Balance on 1 st April 1882			60859					
	" " 30 " September 1882			46393					
	Decrease			14466					
	<u>Miscellaneous Irregularities Contd</u>								
	<u>Completion Reports not submitted for works of and below Rs 2000 Each</u>								
11	Godavari Eastern Division 1 Work.	Aug. 1882.	1824	"	"	"	"	"	"

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

Orders by Government.

The result of the orders passed by Government in the Objectionable Item Statement for July 1882 is awaited

Noted

Completion Report awaited

Completion report should be submitted early -

Provincial Statement of Objectionable Items in the Accounts
requiring the

of Executive Engineers for the Month of *August* 188*2*
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.	
12	<i>Godavari Eastern Work Vouchers for August 1882 No Objectionable Item Statement do</i>								

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

Orders by Government.

These documents have not yet been received from the Executive Engineers and the delay is specially brought to notice of Government

The delay is unsatisfactory. The Superintending Engr will arrange for these documents accompanying the accounts in future

J. Ramesh
Examiner
For Examiner P. W. Accounts

20/8/82

24/8/82

C. S. 12-11-82
R. M.

29/9/82
14/10

S. E. Fine Arts
Thos. Examiner P. W. Accounts
14/10