

1087574 16.3.83

P.W. Code. 2934

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 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 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 First

FUND Imperial & Provincial

Recd. 6 April 83

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

No. _____

MADRAS,
Dated 5 April 1883.

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

No 1104 W-413-4-83

D. P. Gunday

Examiner of P. W. Accounts,
Madras.

With ailer
Entered 4. 11. 83 for Ref

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.	
	<i>Imperial</i>								
	<i>Provincial</i>								
	<i>Excess Over Estimate</i>								
1	<i>Constructing new Pottery Ghant.</i>	<i>Sept 1871</i>	<i>13040027588845458</i>						<i>17313</i>
2	<i>Godavari Eastern Dr. Manufacture of Stone at Dowlaishwarum</i>	<i>June 1882</i>	<i>101502659716447</i>						<i>3966</i>
3	<i>D. Line at G.</i>	<i>"</i>	<i>381050782068</i>						<i>170</i>
	<i>Works for which revised Estimates are likely to be required.</i>								
4	<i>Deposits Contributions Constructing Bank Office of the Madras Bank at Coimbatore</i>	<i>Sept 1882</i>	<i>3316316458</i>						

of Executive Engineers for the Month of
orders of Government.

January 1883

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

Orders by Government.

No 1104 W d 13th April 1883

Sanction to revised Estimate still awaited. The revised Estimate is also promised at the end of March 1883. An early receipt is now looked for.

In January's Objectionable Items Statement the Executive Engineer states that the revised Estimates for these items have been submitted for sanction.

Estimates do not appear to have been submitted as yet. Submission should be expedited.

Sanction to revised Estimate still awaited.

This is long outstanding and the irregularity should be early remedied.

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>Miscellaneous Irregularities.</u>								
5	Manufacture of Stone at Dowlaiswarum	"	10/50	26597					
6	Do Linc at Do	"	30/10	5078					
	<u>Tiragapatam Division</u>								
7	Constructing new Pottinghy ghaut.	Sept 1881	130/400	275888					17363
	<u>Ganjam Division</u>								
	Completed Works for which Completion Reports are required below Rs 2500								
8	Ganjam 1.	Jan 83	199	199					

of Executive Engineers for the Month of January 1885
orders of Government.

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

Orders by Government.

In January's objectionable items statement the Executive Engineer states that the revised estimates for these items have been submitted for sanction.

Sanction to revised estimate still awaited.

The Executive Engineer states that the Completion report for this work will be submitted on inspection by the Sub divisional officer will be awaited.

See remarks on previous page.

Do

Note of

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	Deposits ordinary out. standing for more than three months. 14 items deposited from June 1877 to December 1881.				1557				
13	Shack Purchases and Sales. Value of Iron sold to Dasary Eswariah in January 1882								

of Executive Engineers for the Month of *January* 1883 orders of Government.

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

Orders by Government.

Court is still awaited. its adjustment

In objectionable Item Statement for January the Executive Engineer states that the sub divisional officers have promised to refund all the deposits where practicable by the close of the official year

Note d -

The recovery of this amount through the Court is still awaited. See remarks against Item No. 11

D. P. Goudar

Examiner. W. G. S. 4/4 Madras

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Dec 40 14/4

*To the Supy. Engr. First Circle
Thru the Examiner P. M. A. C.*

W. G. S.

Provincial Statement of Objectionable Items in the Accounts
requiring the

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of Executive Engineers for the Month of
orders of Government.

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