

20. 2526 Wd/27.9.82
2687 Wd/16.10.82
2187 Wd/25.8.82
407 Wd/6.2.83
162 Wd/15.3.83

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 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.

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

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 1112 Wd/14-4-83.

D. P. Lakshmi

Examiner of P. W. Accounts,

Madras.

With order

With order

Entered in the Receipts Register

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>Presidency Division</u>								
	<u>Imperial</u>								
	<u>Without Estimate</u>								
1.	Constructing a Latrine with 30 Seats Experimental for natives of Sappers and Miners Bangalore Sep/82			538	538				
	<u>Provincial</u>								
	<u>Without Estimate</u>								
2.	Tools and Plant-Value of Levelling Instruments supplied to the Office of Chief Engineer for Irrigation - Dec/82			229	229				
	<u>Miscellaneous Irregularities</u>								
	<u>Completion Reports for Works costing over Rs 2500 now due</u>								
3.	Constructing Iron Sheds in the Import Yard of Sea Customs House & Providing Truck Turn Table and								

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 1112 W of 14th April 83.

Sanction to estimate still awaited.

vide remarks on v. d. s. for December 1882.

Estimate promised, sanction awaited.

Supply Dept. will arrange for the very early submission of the necessary estimate

The non-submission of this completion Report

**Provincial Statement of Objectionable Items in the Accounts
requiring the**

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	and laying Rails at Sea Custom House Madras	July 1882	6275	14636					
	<u>South Arcot Division</u>								
	Non submission of following Work Vouchers.								
	From October to December 1882.								
4	Pelandorai Anicut:— Lengthening								
	From October 1882 to January 1883.								
5	Restoration of the Pelandorai Anicut								
6	Repairing the damaged portion of Thakiatope Anicut								

**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.

Report has been regularly
brought to notice since
July 1882.

The order issued is the
O. I. S. for December 1882.
should receive immediate
attention.

The non-submission
of these Work Vouchers
is again brought to
the notice of Govern-
ment—

The delay in the sub-
mission of these work vouchers
is unsatisfactory. Sufficient
instructions are sent pro-
-vent the recurrence
of this irregularity.

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.	
	From November 1882 to January 1883								
7	Constructing Sea Custom House at Porto Novo -								
8	Improvements to the Head Assistant Collector's Butchery at Virudachalam -								
9	Constructing subsidiary Lail and out-houses at Manargudi -								
10	Replies to Audit Notes for March 1882								

of Executive Engineers for the Month of

January 1883

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
The non-submission of these Work Vouchers is again brought to the notice of Government. Brings again to notice of Government that this Audit Note has not yet been replied to. D. P. Gonsou	See remarks on previous class. Swiftly reply will direct the Ex. Engr. to return the audit note duly replied to to the Ex. Engr. at once 9/4 14/4

Examiner of P. W. Accounts,

Madras.

To the Superintending Engineer
through the Examiner P. W. Accounts
Madras

822413.3.83

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

CHAPTER XIV.—PARAS. 1829 TO 1832.

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2. There should be a separate statement for each separate Fund—Imperial, Provincial, Local, and Irrigation.

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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 unincorporated in 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. No. 2812

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 6th *(See Duplicate)*

FUND Local

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

Recd 3/4/83
No. _____

MADRAS,
Dated 2nd April 1883.

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

No 1114 Dated 14th April 83.

D. P. Gonsou

Examiner of P. W. Accounts,

Madras.

*With orders
Entered in Receipts Regd*

Provincial Statement of Objectionable Items in the Accounts requiring the

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
			Local (Incorporated) Fund under Madras Act IV of 1871.						
	Tanjore Division No Estimate								
1	Repairing the Road No 78		245	245					259
	Miscellaneous Irregularities Tanjore Division Work Vouchers not submitted for works above Rs 2500 each -								
2	Forming a road from Road No 47 at Pilarvadi & Road No 41 at Paruthiyur		169	169					260

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 1114 W of 14th April 83.

The Superintending Engineer has been asked to arrange for early sanction to an estimate for this work, which has apparently been undertaken on emergency

The Superintending Engineer will take early steps for the removal of these items -

The Executive Engineer has been requested to expedite the submission of the Work Voucher.

Recd 6th Cycle
this the Govt P.W. Accts
14/4

D. C. Cooray

Examiner of P. W. Accounts,

Madras.

NOTES.

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CHAPTER XIV.—PARAS. 1829 TO 1832.

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CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Third

FUND Imperial & Provincial

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

No. _____

MADRAS,
Dated 2nd April 1883.

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

No 1115 Wd 14-4-83.

D. P. Goudon

Examiner of P. W. Accounts,

Madras.
2/4

With orders
Entered in Receipt Book

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.	
	Imperial Military Without Estimate								
1	Constructing Stables for one Field Battery.	Aug 1882	4651	4651					

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.

No 1115 W d 14th April 1883.

Brought again to the notice of Government. In their orders in the Provincial Objectionable Items Statement for December 1882 No 815 W d 12 March 1883, the Government perused the Superintending Engineer of their previous orders in which he was requested to arrange with the military authorities for the early return of the Estimate, sent to them for approval. The Estimate has apparently been since returned by the military authorities, as the Superintending Engineer now states in his remarks on the Objectionable Items Statement that it has been

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

January

1880

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.			the Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
2	Construction of Dummy Wapno.	1882	1142	1142					

Provincial.
- Nil -

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

Orders by Government.

returned to Executive Engineers for further information

In their orders No. 815 W dtd 12 March 1883 on the Provincial objectionable Item Statement for December 82 the Government call upon the Superintending Engineer to submit an estimate as early as possible for sanction and to explain the cause of delay in its submission

The attention of the Superintendent is drawn to G.O. No. 815 W dated 12th March 83, the explanation called for in which has not yet been received -

Ag

J. B.

Supd 3rd Encl
This the acc PW Accts -

✓ 14/4

D. C. Coraou

Examiner of P. W. Accounts,

Madras.