Duplicate

P.W.4696/83

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 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.

CENTRAL OFFICE OF ACCOUNTS.

Circle 6th

Fund Imperial and Provincial

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

No. ———

Madras,
Dated 4th June 1883.

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

No. 1621 Way 9-6-83

D. R. Cawdrey

Examiner of P. W. Accounts,
Madras.

Entd. in Receipt Regr.

[P. W. D. Madras, Form No. M 64 a—Inner Sheet.

Provincial Statement of Objectionable Items in the Accounts requiring the orders of Government.

of Executive Engineers for the Month of March 1883

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
	Imperial Nil										
	Provincial No Estimate Tanjore Division										
1	Manufacture of Bricks and Lime	Feb/83	"	3,924	3,924				2,071	The Executive Engineer in Objectionable Items Statement for February 1883 stated that the Manufacturing accounts will be closed from 1st April 1883. This outlay will therefore be passed with the approval of Government. Again brought to notice for want of Estimate. If no further expenditure on this account is anticipated the outlay will be admitted with the sanction of Government.	No 1621 W dt 9th June 83 Approved The estimate may be closed.
	Madura Division Tools and Plant New supplies										
2	Cost of 2 Levelling Instruments Dumpby 10 reversable pattern	Feb/83	"	240	240						
	Excess over Estimate Tanjore Division										
3	Constructing District Registrar's office at Tanjore	March/83	10,280	10,841	561				1,633	The Executive Engineer in his Objectionable Items Statement for March 1883 states that a revised	The revised Estimate will be awaited.

[P. W. D. Madras, Form No. M 64 a—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.			
	Madura Division									revised Estimate is under preparation	
4.	Restoration of Tirumal-naicks Palace	March 1883	1,64,723	2,01,962	37,239				3759	Government in their order No 1349 W dated 9th May 1883 say that the revised Estimate is under reference to the Consulting Architect.	Still under reference
	Excess over appropriations									The irregularity of exceeding appropriation at the close of the year when it is too late to allot additional funds is brought to notice of Government. The excess outlay will be admitted with the approval of Government.	Very irregular and should not be permitted to occur again
5.	Tanjore Division										
	Constructing District Registrar's office at Tanjore.	Madras				6,280	7,190	910			May be passed.
	Trichinopoly Division										
6.	Constructing 1st Class Taluq Cutchery at Perambalore	Do				8,000	10,867	2,867	4280	——— Do ———	——— Do ———

[P. W. D. Madras, Form No. M 64 *a*—Inner Sheet.

Provincial Statement of Objectionable Items in the Accounts requiring the orders of Government.

of Executive Engineers for the Month of March 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.			
7	Constructing District Munsiffs Court at Aruyalour	Dº				5,800	6,366	566	3212	The irregularity of exceeding appropriation at the close of the year when it is too late to allot additional funds is brought to notice of Government. The excess outlay will be admitted with the approval of Government	Vide orders against Item No. 5
8	Constructing a District Munsiffs Court House at Kulittalai	Dº				5,000	6,487	1,487	4663	Dº	Dº
9	Constructing a Treasury room in the Collectors Cutcherry at Trichinopoly	Dº				1000	1,618	618	1,618	Dº	Dº
	Miscellaneous Irregularities Tanjore Division Work Vouchers not submitted to Examiner for works above Rs 2500 each										
10	Repairing the Palace buildings at Tanjore	March 83	9,920	8,965					3469	The non-submission of this work Voucher with the accounts is again brought to notice of Government.	The Supg. Engr. will take steps to prevent a recurrence of this irregularity since of this irregularity

[P. W. D. Madras, Form No. M 64 *a*—Inner Sheet.

Provincial Statement of Objectionable Items in the Accounts requiring the orders of Government.

of Executive Engineers for the Month of March 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.			
	Negapatam Miscellaneous Irregularities										
	Want of detailed Work Voucher for works costing over Rs 2,500.										
11	Extending the District Munsiff's Court at Negapatam.	March/83	3,100	1111	"	"	"	"	1111	The non-submission of this work Voucher with the accounts is brought to notice of Government.	See orders against item No 10
	Tinnevelly Items outstanding in Miscellaneous Advance Account for more than 3 months									Brought to the notice of Government.	
12	Salary of Watchman of the ruins of Trivandrum Post Office			2-5-2						The first item has been outstanding since September and the second since November 1882. In respect to the second item the Executive Engineer states that the Chief Engineer Travancore was unable to complete the work and submit accounts	Supdg Engr will see to the very early adjustment of this outstanding advances
13	Chief Engineer Travancore Advance for reconstructing the tower of Christ Church at Trivandrum			1,991							The value of the finishes of work should have been objected to, and the advances pe questd.

Provincial Statement of Objectionable Items in the Accounts requiring the orders of Government.

of Executive Engineers for the Month of March 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.			
										owing to the unusually heavy fall of rain.	

D. P. Cannon

Examiner of P. W. Accounts,
Madras.

The Supdtg. Engr. Circle
Thro The Examiner P.W. Accounts