

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 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 2nd

FUND Imperial and Provincial

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

No. _____

MADRAS,
Dated 9 July 1883.

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

Examiner of P. W. Accounts,

No 1981W 2/16-7-83

1049W. 12-6-83

1049/7

W. H. Borden
Encls. to Receipts Dept.

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	Imperial Kil Provincial Want of Estimate Kistna Western Division Manufacture of lime at Vadhasurum	March 1883	"	3240	3240				486
2	do Stone at Vadlamudi	do	"	2854	2854				190
3	Miscellaneous Irregularities Works for which Revised Estimates are likely to be required Nellore Division Constructing a 2nd Class Salug Catchment at Kona	Nov 82		4450	4939				339

of Executive Engineers for the Month of
orders of Government.

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

April

1883

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

Orders by Government.

No 1981 W of 16th July/83

The Executive Engineer
states that Estimates
for these works are
under preparation
and that they will be
sent for sanction in
a few days.

Attention drawn to
orders issued in the
O.J. of March 1883
Necessary action should
be taken to remove these
items from the list of
objectionable items.

A revised estimate
is stated to be under
preparation since
December 1882.

The Superintending Engineer should
see to this. It is desirable to
remove items from the objectionable
items statement as quickly as possible.

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.	
	Completion Reports due for works estimated to cost above Rs 2500 each.								
	Nellore Division								
4	Sub-jail at Kondakur	March 1893	10,350	10,426.44	4				
	Below Rs 2500.								
5	1. Work		2030	1830.64					

of Executive Engineers for the Month of orders of Government.

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

April 1883

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

Orders by Government.

Completion Report awaited.

The submission of the Completion Reports should not be delayed.

D. P. Curdson

Examiner P. W. D. Madras

seen by Dy. Engr. Seen by Dy. Engr.

To the Super. Engr. Secy. to Govt. P. W. D. Madras

Provincial Statement of Objectionable Items in the Accounts requiring the

[illegible]

of Executive Engineers for the Month of
orders of Government.

188

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 unincorporated 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.

22044 19.1.83
91344 21.3.83
13444 9.5.83
10034 31.3.83

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

Second

FUND

Imperial & Provincial

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

No.

MADRAS,

Dated *5th June* 1883.

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

Examiner of P. W. Accounts,

Madras.

12 1647 Wdy 12-6-83

With order

Entd. in the right Reg.

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>Nil</u> <u>Provincial</u> <u>Want of Estimate</u> <u>Tungam Project Division</u> 1 <u>Tools and Plant New Supplies</u> <i>Nov 1882</i>			1930	1930				
2	<u>Kistna Eastern</u> <u>Ercting Compound Wall</u> <u>around quarry Premises</u> <u>East of Begupada Hill</u> <i>March 1883</i>	March 1883	351	351					154
3	<u>Kistna Western</u> <u>Manufacture of lime</u> <u>at Vadhaswaram</u> <i>March 1883</i>	March 1883	2753	2753					610
4	<u>Manufacture of Stone</u> <u>at Vaddamudi</u> <i>Do</i>	Do	2664	2664					393

of Executive Engineers for the Month of orders of Government.

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

March 1883

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

Orders by Government.

The objectionable expenditure represents outlay incurred in 2 Rock drilling machines which were ordered to be returned to Public Works Stores. The transfer has not yet been effected. the outlay therefore stands objectionable.

The Executive Engineer states that sanction to estimate is awaited from the Superintending Engineer.

The Executive Engineer states that the outlay on each of these operations having exceeded Rs 2500/ Sanction of the Superintending Engineer will be obtained to definite estimates

No 1647 W a/12 to June 1883

The orders issued in the O.S. for Feby 1883 should receive early attention

Estimate will be sanctioned shortly

The Super Engineer will impress on the Ex. Eng the necessity of submitting estimates before incurring expenditure and not wait till the outlay exceeds his powers of sanction

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.			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.	
5	Kistna Western Excess Over Appropriation Constructing Western Division Office at Daggavala	March 1883				10,000	10,909	909	5873

of Executive Engineers for the Month of orders of Government.

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

March 1883

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

Orders by Government.

as per para 2140 of the Code. It is brought to the notice of Government that the Submission of Estimates should not have been delayed until the outlay reached the limit fixed by para 2140 of the Code

The Executive Engineer states that an application was made by telegraph, on the 23rd March to obtain Sanction of Government for a transfer of grant of Rs 1000 from this work Police huts at Guntur, but owing to non-receipt of Sanction to the proposed transfer until 31st March 1883, he presumed that the application was not approved by Government, and

The telegram from the Superintending Engineer dated 29th March received on the 30th was in the nature of a day order - posted of on the same day.

The Ex. Eng. would appear to have miscalculated the outlay on the work when he resigned the Rs 1000

Transfer of funds should not be put off to the close of the year in future, but applications sent in, in

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>								
	<u>Works for which revised Estimates are likely to be required</u>								
	<u>Nellore Division</u>								
6	Constructing a 2 nd class Talang Cutchery at Kota	Nov 1882	14750	4600					2123
	<u>Completion Reports due for Works estimated to cost above Rs 2500/ each</u>								
	<u>Nellore Division</u>								
7	Sub-jail at Kondakur	March 1883	10350	10426-14-4					
	<u>Kistna Eastern Division</u>								
8	Converting Nabob's Bungalow into District Court House and Registrar's office at Masulipatam		7256	6909					

of Executive Engineers for the Month of orders of Government.

March 1883

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
and made payments in each of these works to the extent of the Original grants. Orders of Government are solicited to admit the excess outlay sufficient time to admit of an answer being obtained. The excess outlay may be passed.	
Executive Engineer states that a revised Estimate is under preparation	Awaited
Completion Report awaited	Submission should be expedited
Do. Do. Do. Do.	Do. Do. Do. Do.

Provincial Statements 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.	
9	<u>Completion Reports due for Works estimated to cost below Rs 2500/ each</u> <u>Nellor Division</u> 2 Works		2650	2468					
10	<u>Kistore Eastern Division</u> 2 Works		1780	1771					

of Executive Engineers for the Month of
orders of Government.

188

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
<i>Completion Report awaited</i>	<i>Submission should be expedited</i>
<i>Do. Do.</i>	<i>— oo — oo —</i>
<i>D. C. Landaou</i>	<i>Cd. 9/6</i>

Examiner of P. W. Accounts,

Madras

The Sup'ty, Page Second Circle
Thro the Executive P. M. Accounts-

Amuz
9/6

add. in description.