

B-1348-9-5-83

No. 7061

Endorsement No. 689 SE 14
of 17th August/83.

Forwarded to the
Chief Engineer. P. W. Dykes.
ment.

The objections remain-
ing unremedied have
been noted in the
objectionable items state-
ment for May 1883.

Recd 28/8/83

See 1

No 2358 Wd 21-8-83

D. P. Curran

Examined P. W. Dykes
Madras 17/8

ET.
17/8 No 2358 Wd 21st Aug 83

B

Recorded

42

W.

Long

With order
Gtd in Receipt Register



From

The Supt of Engineers
1st Circle

To

The Chief Engineer
P. W. Department

Dated 3rd
Despd 4th } August/83
Recd

No 193 G. L.
Enclosure

Objectimable Items
Statement for February/83.
- furnishing expla-
- nation for certain
items in the

No. 19394

FROM,

THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE

Chief Engineer

P. W. Department

Thro: The Examiner
P. W. Accounts

DOWLAISHWERAM, 3rd August 1883

SIR,

With reference to G. O. No. 13487 dated
7-5-83 passing Orders on the Statement
of objectionable items in the accounts
of Executive Engineers for February/83,
I have the honor to state as follows:

Items 1 & 4 — Revised Estimate has been submit-
ted to the Chief Engineer on 28-5-83.

Items 2, 3, 5 & 6 — Vide remarks in my No. 181 G.O. dated
25-7-83 opposite to items 2, 3, 5 & 6.

Items 7 & 8 — The Divl. Officer reports that these
Completion reports have since been
dispatched to the Examiner.

Items 9, 10 & 11 — Vide remarks in my No. 181 G.O. of 25-7-83
opposite to items 11, 12 & 13.

I have the honor to be
Sir
Your most obedt. Servt.
D. P. Cannon

Superintending Engineer, P. W. Department

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 Engi-
neers 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 Divi-
sional 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 supple-
mentary 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 { 2. Submitted to Superintending Engi-
by sub-heads, and so on. { 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 state-
ment 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 First

FUND Provincial

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

No. _____

MADRAS,
Dated 2nd May 1883.

FORWARDED for orders to the Secretary to Govern-
ment, Public Works Department, Madras.

Examiner of P. W. Accounts,

Madras.

No. 1348 W of 7-5-83

With an order

Given in Receipt of

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *February* 1883
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>Vizagapatam</i> <i>Excess over Estimate</i>								
1	Constructing New Pilinghy Ghat <i>Godavari Eastern</i>	<i>Sept</i> 1881	130400	191372	160972	-	-	-	15484
2	Manufacture of stone gun at Dowlaishivaram	1882	10130	30105	19975	-	-	-	3508
3	Do Lime at Do	do	3010	5539	2529				461
	<i>Vizagapatam</i> <i>Miscellaneous Irregularities</i> <i>Works for which Revised</i> <i>Estimates are required.</i>								
4	Constructing New Pilinghy Ghat	<i>Sept</i> 1881	130400	191372	-	-	-	-	15484

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

Orders by Government.

Sanction to Revised Estimate still awaited.

The objections will be removed as soon as the sanction of Government is received to the Revised Estimate's sanctioned by the Superintending Engineer. Vide Code para 2141.

Vide remark Item No 1

No 1348 W of 3rd May/83
Attention drawn to the orders issued in O.S. for January 1883. The Supt Engr will report the date on which the revised estimate may be expected.

The attention of the Supt Engr is drawn to the orders of Govt. on the O.S. for January 1883.

See orders against Item No 1.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *February* 1883 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>Godavari Eastern Works for which Revised Estimates are likely to be required</i>								
5	<i>Manufacture of stones June at Thulashwaram</i>	<i>1882</i>	<i>10,150</i>	<i>30,105</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
6	<i>Do. Lime at Do.</i>	<i>do</i>	<i>3,000</i>	<i>5,539</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>Completion Reports due for works of 1881-82 under Rs 2500 each</i>								
7	<i>2 Works</i>	<i>Febry 1883</i>	<i>75</i>	<i>89</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
8	<i>1 Work of 1882-83 under Rs 2500 each</i>	<i>Oct'r 1882</i>	<i>950</i>	<i>726</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>Miscellaneous Advances outstanding for more than 3 months</i>								
9	<i>Part value of Upper Godavari tools sold by auction outstanding since March 1882</i>		<i>Rs 20</i>						

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
<i>Vide remarks Items Nos 2 to 3</i>	<i>See orders against Items Nos 2 & 3</i>
<i>The submission of these Completion Reports is awaited</i>	<i>The Supply Ings rule issued the necessary instructions for the early submission of the Completion reports due</i>
<i>The recovery of this amount through the Court is still awaited</i>	<i>Vide orders issued in O.S. for January 1883. The very early recovery of the amount due</i>

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>Deposits Ordinary</i> <i>outstanding for more than 3 months</i>								
10	<i>14 Items deposited from June 1877 to December 1881</i>	<i>As 1881</i>							
	<i>Stock Purchases and Sales</i>								
11	<i>Value of Iron sold by auction to Dabry Chawariak in Octo January 1883</i>	<i>1882</i>	<i>Rs 100</i>						

of Executive Engineers for the Month of
orders of Government.

February

1883

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
<i>In Objectionable Items Statement for January 1883 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.</i>	<i>will be looked for</i> <i>Noted</i>
<i>Vide remark Item N^o 9</i>	<i>See orders against in items app. 1882</i> <i>Item N^o 9</i>
<i>D. P. E. S. S. S.</i>	<i>As</i>

Examiner of P. W. Accounts,

Madras.

To The Supply & Transport
The Revenue & M. Accounts

By W. S.