B. 2243 W 11-8-83
- 2542 W 10. 9. 83

Duplicate

C.O. P.W. 7714/83

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 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.

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

CENTRAL OFFICE OF ACCOUNTS.

Circle 2nd

Fund Provincial

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

No. ———

Madras,
Dated 7th Septr. 1883.

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

D. C. Gordon

Examiner of P. W. Accounts,
Madras.

No 2603 Way 15-9-83

Written order filed
Entered in Book Post

[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 June 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.
	Provincial Want of Estimate C. W. Stores Division										Rc 2603 Way 15th to Sept 183
1	One vertical Steam Fire Engine	May 1883	"	5521	5521	"	5521	5521	"	Sanction of Government as an Estimate is necessary. Vide office Note No 567 of 3rd Sept: 83.	Item No: 1 Vide G. O. No: 2542 W dt 10th Sept 1883
	Kistna Western Division										
2	Manufacture of lime at Vadhaswarum	March 1883	"	4246	4246	"	"	"	611	Executive Engineer states that an Estimate is under preparation and will be submitted shortly.	Item No: 2 Vide orders in previous G. O.
3	Manufacture of Stone at Vedlamudi	do	"	3227	3227	"	"	"	202	Do Do Do From the accounts for June/83 the accounts of this operation have evidently been closed, and it was irregular for the Executive Engineer to have commenced the operation in the absence of duly sanctioned Estimate.	Item No: 3. Examiner's remarks concurred in. Supg. Engr will see that in future an estimate is duly sanctioned before commencing any manufacture.

[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 June 1883

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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Kistna Eastern Division										
4	Manufacture of Stone at Bezwada and Sitanagaram	May 1883		1977	1977				809	The Sanction of Government to an Estimate is necessary for this item as pointed out in the objectionable Items Statement for May 1883 — Executive Engineer states that Estimate has been sent to the Supdg. Engineer for Sanction.	Item No: 4. Supg. Engr. will submit the requisite estimate for the sanction of Govt. at an early date
5	Manufacture of lime at Bezwada	May 1883		511	511				119		Item No: 5 For Supg. Engr's early attention
	Excess over Estimate Kistna Western Division										
6	Constructing Divisional office at Bezwada	83	4520	15088	568					Executive Engineer states that the excess will be about 5 per cent on the Estimate and the matter has been reported to the Supdg. Engineer. Work has not been reported as completed	Item No: 6. For Supg. Engr's early attention

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

of Executive Engineers for the Month of June 1883

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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Miscellaneous Irregularities Works for which Revised Estimates are likely to be required										
7	Nellore Division Constructing a 2nd class Taluq Cutchurly at Kota	Nov/82	1475.0	534.2	"	910.0	113.6	"	53.0	The Executive Engineer states that the Revised Estimate is nearly ready for Submission.	Item No: 7. Revised estimate will be awaited
	Completion Certificates due for works Estimated to Cost over Rs 2500 each										
8	Nellore Division Sub-jail at Kundukur	June/83	10350	10441	91	"	14	14	14	The Executive Engineer states that final adjustment has been made only in June/83 and that he will submit the Completion Report shortly.	Item No: 8. Noted
	Completion Certificates due for works below Rs 2500 each.										
9	Nellore Division 1 work	June/83	2030	1883	"	"	53	53	2	The Executive Engineer states that final adjustment has been made only in June/83 and that he will submit the Completion Report shortly.	Item No: 9 Noted

P. C. Ramany

Examiner of P. W. Accounts,

Madras.

The Copy Supd Second Circle
Thro' the Examiner P. W. Accounts
Guntur