B. 1/104 ~ 10-7-83
" 1/104 ~ 13-4-83
" 2352 ~ 21-8-83
" 2183 ~ 7-8-83

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. 7828/3

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

No 2651 Wdy 20-9-83

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE First

FUND Provincial and Local

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

No. ———

MADRAS,
Dated 11th September 1883.

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

D. C. Gordon

Examiner of P. W. Accounts,
Madras.

Q.1.C

Wtte orders
Wtte Dr

Date. 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 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.			
	Provincial										Rc 2651 Wdy 20th September 83
	Godavery Eastern Division										
	Want of Estimate										
1	Manufacture of Stone	June/83		8526	8526				3815	Executive Engineer in his objectionable Items Statement for June states that an Estimate for Rs 52848 has been sent to Government.	Item No:1 Estimate awaited
	Miscellaneous Irregularities										
	Work for which revised Estimate required.										
2	Constructing Police Head Quarters Office Rajamundry	June/83	1660	14964						Executive Engineer in his objectionable Items Statement for April promised a revised Estimate for this work.	Item No:2 Do Do
	Completion report due for work of 1882-83 under Rs 2500 each.										
3.	Repairs to Collector's Cutchery at Cocanada		950	726						A Completion report for this work for the outlay incurred to end of 1880-81 Viz Rs 787-4-1 was received but as the outlay has since been modified, a revised Completion report for Rs 725-10-5 is awaited.	Item No:3 Modified completion report should be early furnished.

[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.			
	Miscellaneous Irregularities (contd)										
4.	Deposits Ordinary 16 Items	April/83		1875						These Amounts are long outstanding and the delay in their adjustment is brought to the notice of Government.	Item No: 4 Supy. Engr will enquire into these outstandings items, and report to Govt such as cannot be adjusted at an early date
	Miscellaneous Advances.										
5	Hire for boats employed for Conveying His Excellency the Governor's things to Ellore	June/83		70						The Executive Engineer states that a Bill for this Amount has been sent to the Private Secretary to His Excellency the Governor.	Item No: 5 Noted
	Provincial										
	Godavery Central Division										
	Miscellaneous Irregularities										
	Miscellaneous advances outstanding for more than 3 months.										
6.	Paints received from Dowlaishwaram Workshops.	June/83		8						Adjustment awaited	Item No: 6 Noted.

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

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Miscellaneous Irregularities (Contd)										
7.	Salary of Clerk T. Bapiazu from January to June	June/83		300						The Executive Engineer States that these items are under reference to Government.	Item Nos: 7 and 8 Supg. Engr. will report on these items
8.	Do. T. Venkatruthnam	June/83		125							
	Godavery Eastern Division										
	Miscellaneous Irregularities (contd)										
	Work Voucher due										
9.	Office and Quarters for the Special Assistant agent at Kunnaram.	June/83	9600	7036						Work Vouchers for this work are due from December 1882 to June 1883 and the delay in their Submission is brought to the notice of Government.	Item No: 9 The Supg. Engr will issue such instructions, as will ensure the punctual submission of the work Vouchers with the accounts to which they relate
	Other Incorporated Local Excess over Estimate										
10	Bridge under Kottapalli Road	April/83	7240	7861	621					The Executive Engineer States that a revised Estimate is under preparation.	Items No: 10 and 11 Vide orders issued in P.I.S. for May 1883.
	Works for which revised Estimate are likely to be required.										
11	Bridge under Kottapalli Road	April/83	7240	7861	621						

Work commenced in January - C.J.

D. C. Conway

Examiner of P. W. Accounts, Madras.

The Supg. Engr. first Circle Now the Examiner P. W. Accounts

C.J. 17/9

Dec 20/9 A.P.K. 1/9 January 1879