

13 1931-10-07-83

Mr Cro 8077

Endorsement No 836 S.E.

1st dated 19th September
1883.

Encls 1

Forwarded to the
Chief Engineer P. W. De-
partment.

The items remain-
ing unremedied have
been brought forward
in Objectionable Items
Statement for June
1883.

D. P. Conway

Examiner P. W. Accounts
Mladras.

27.
11/9.
No 26986 d 25 Sept 83

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Recorded

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21/9

Emld in Recd Register

E.T.P

836 1/2
17 SEP 83

From

The Supt Engineer
1st Field

To

The Chief Engineer
P. W. Department

Thro: The Examiner
P. W. Accounts

10/80/1/12

Dated 10th

Despd 11th

Recd

September/83

No 249 GL

Enclosure

Objectionable Items
Statement Provincial
for April/83 - Furnish-
-ing explanation for
certain items in the
—

No. 249 GL

FROM,

THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

P. W. Department
FOR IRRIGATION.

This is the Examiner
P. W. Accounts.

DOWLAISHWERAM, 10th September 1883

SIR,

With reference to G.O No. 1931-10-7-83
passing orders on the Provincial statement
of objectionable items in the accounts of
Executive Engineers for April 1883. I have
the honor to state as follows.

Item 1. An estimate has been sanctioned
in July 1883. Please See Circle
Register No. 40 in the Return of
Sanctioned estimates for July

Item 4. An estimate has been sanctioned &
will appear in the Return of
Sanctioned estimates for August

Items 5, 6, 9 & 10 A reference has been made to the
Examiner of P. W. Accounts in
this Office No. 950 G.O. 24-6-83
on the subject.

Items 7 & 11. Revised estimate has been sanction-
ed in G.O No. 1967 Lt. of 13-7-83.

Item 8. Funds have been allotted in G.O No.
2341 Lt. of 20-8-83.

Item 12. The Divisional Officer has been
ordered to hasten the submis-
sion of the revised completion
Report.

Item 13. The Divisional Officer has been
requested to take early steps to
regard the deposits outstanding

Local } The D.O. Officer has been written to,
Item -3 expedite the submission of

the revised estimate.

I have the honor to be,
Sir,

your most obedient St

C. K. O.
C. K. O.

Offr Supr Eng-1st Circle.

From

The Supy Engineer
1st Circle

To

The Chief Engineer
P. W. Department

Thro: The Examiner
P. W. Accounts

Dated 10th }
Despd 11th } September 83
Recd }

No. 249 Gl
Enclosure

Objectionable Items
Statement Provincial
for April/83 - Furnish-
-ing explanation for
certain items in the

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.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

FUND

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

No.

MADRAS.

Dated 4th July 1883.

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

O. P. Coraou

Examiner of P. W. Accounts,

Madras.

W. H. D. den
with order
Entd. in the receipt Regd.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

April 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.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	<u>Godavari Eastern</u>								
	<u>No Estimate.</u>								
1	Repairing Dammagadu Anicut	April 1883	"	244	244				244
2	Manufacture of Stone	Do.	"	1551	1551				1551
3	Manufacture of lime	Do.	"	368	368				368
4	Manufacture of Surki	Do.	"	209	209				209
	<u>Excess over Estimate.</u>								
5	Manufacture of Stone	June 1882	10150	32549	22399				
6	Manufacture of lime	Do.	3010	6063	3053				
	<u>Vijayapatnam</u>								
	<u>Provincial.</u>								
7	Constructing new Pottery Ghant.	Sept 1881	130400	316643	186243				9205

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

Orders by Government.

No delay should take place in the submission of the Estimate for Sanction.

The Sanction to the Revised Estimate which was ordered to be submitted in G.O. No. 1646 of 12 June 1883 not having been communicated to this office, and as the manufacturing operation on the original Estimate are now closed, it appears unnecessary to sanction the Revised Estimate, the excesses will be accepted by this office if approved by Government.

Sanction to Revised Estimate Still awaited.

No 1931 of 10 July/83
For supply Engrs very early disposal

The supply Engrs with report at once on these excesses.

The revised estimate is now under consideration

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

April 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.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
8	Godaver Eastern No Appropriation Constructing Talug Catcherry at Badrachellum						669 669 669		
9	Miscellaneous Irregularities Works for which revised Estimates are likely to be required								
10	Manufacture of Stone Do Limes		10150 32549 3010 6063						
	Vizagapatam								
	Miscellaneous Irregularities Works for which Revised Estimates are required								
11	Constructing new Pottinghy. Sept 1881 Grant.		130400 316643					9205	

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

Orders by Government.

The Executive Engineer States that Funds have been applied for.

Funds will be appropriated later in the year.

The Sanction to the Revised Estimate which were ordered to be Submitted in G.O. No. 646 of 12th June 1883 not having been Communicated to this Office, and as the Manufacturing Operations on the Original Estimates are now closed, it appears unnecessary to Sanction the Revised Estimates, the Excesses will be accepted by this Office if approved by Government.

See orders passed on items 5 and 6

Sanction to Revised Estimate still awaited

See orders passed on items 7

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>Godaveri Eastern</u>								
	<u>Completion Report due for works of 1882-83 under Rs. 2500 each</u>								
12	<u>Repairs to Collector's Casahony at Bocanada</u>		950	726					
	<u>Deposits Ordinary</u>								
13.	<u>15 Items outstanding for more than 3 months. from June 1894 to October 1892.</u>								
	<u>Local.</u>								
	<u>Other Incorporated Local Funds Expenditures</u>								
	<u>Excess over Estimate</u>								
	<u>Works for which Revised Estimate is likely to be Required.</u>								
1	<u>Bridge under Kottapalli April 1884</u>		7240	7822	582				
	<u>road</u>								

of Executive Engineers for the Month of orders of Government.

April

1883

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

Orders by Government.

A Completion Report for this work for the outlay incurred to and of 1880/81. viz Rs. 7874.1. was received, but as the outlay has since been modified a Revised Completion Report for Rs. 725.10.5 is awaited.

These amounts are long outstanding and the Executive Engineer should lose no time in adjusting them.

The Executive Engineer States that a Revised Estimate is under preparation

Suply Engr. will instruct Exe. Engr. to furnish the revised Completion Report

Examiner's Remarks should receive immediate attention

Revised estimate should be submitted early for sanction

D. C. London

Examiner of P. W. Accounts,

Madras.

3/4/83

The Suply Engr. List and the Examiner P. W. Accounts.

3/4/83