

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.

7.c.

No. 4c. 2-1-84.

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

12.10.83. *h. d. n. te.*
CENTRAL OFFICE OF ACCOUNTS.

CIRCLE *Fund*

FUND *Provincial And Local*

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

No. _____

MADRAS,

Dated *11 October* 1883.

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

D. P. C. C. C. C.

Examiner of P. W. Accounts,

Madras.

No 2966 Wd/18-10-83

with orders
Entire Receipt. Rpt.

July 1883

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of 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.	
	<u>Godavari Eastern Division</u>								
	<u>Provincial</u>								
	<u>Want of appropriation</u>								
1	Providing extended workshop accommodation in the Central Jail at Rajamundry.	July 1883	"	"	"	"	540 540	540	
	<u>Miscellaneous</u>								
	<u>Irregularities</u>								
	<u>works for which revised estimates are required</u>								
2	Constructing Police Head Quarters office at Rajamundry.	July 1883	16060	15393	"	"	"	"	
	<u>Works for which Completion Reports are required</u>								
	<u>works above Rs. 2500</u>								
3	Providing extended workshop accommodation in the Central Jail at Rajamundry.	July 1883	5694	6234	"	"	"	"	
	<u>Works below Rs. 2500</u>								
4	Constructing Police Station house at Addaligala	Do.	1280	1123	"	"	"	"	

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

Orders by Government.

No 2966 to dt/18th October/83

Work completed.
Executive Engineer State that funds will have to be transferred from grant for other work if required

The Executive Engineer in the statement of objectionable items for July reports that the work is completed. The revised estimate forwarded in June appears therefore unnecessary.

Executive Engineer states that the work is completed and that the excess will be explained in the Completion Report. Executive Engineer states that the Completion Report will be submitted shortly

Item No:1 Supp. Engr will report the funds required

Item No:2 The revised estimate is now unnecessary but completion report should be submitted with full explanations

Item No:3 Submission of completion report should be expedited

Item No:4 Do Do

July 1883

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of orders of Government.

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
5	<u>Non Submission of Work vouchers for office and Quarters for the Special assistant agent at Kurnool.</u> <u>Miscellaneous advances outstanding for more than 3 months.</u>								
6	<u>Hire of boats employed for conveying His Excellency Governor's things at Ellore.</u> <u>Godavari Central.</u> <u>Miscellaneous irregularities outstanding for more than 3 months.</u>	June 1883.		70					
7	<u>Miscellaneous Advances</u> <u>Part received from the workshop Sawlanchuram.</u>	June 1883		8					
8	<u>Salary of Clerk & Bapuraju from January to July 1883.</u>	June 1883		360					

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

Orders by Government.

Work vouchers for the work due from December 1882 is again brought to the notice of Government.

The non adjustment of this item is again brought to notice of Government.

Adjustment still awaited.

Executive Engineer states that this item is under reference with Government and in G.O. No. 2651 W D.

Item No. 5. Instructions issued in the G.O. No. 1883 should receive early attention.

Item No. 6 For Supg. Engr's attention.

Item No. 7 For Supg. Engr's attention.

Item No. 8 The report from the Supg. Engr is awaited.

July 1883

Provincial Statement of Objectionable Items in the Accounts requiring the

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
9	Deposits Contabulation			7					
10	Deposits Ordinary			15					
	Godaveri Eastern Deposits Ordinary								
	Have outstanding for more than three months.								
11	Items 2 to 8 and 10 to 16 of the Schedule	April 1883	1465						

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

Orders by Government.

20th September 1883.
Superintending Engineer was requested to report on it.

Early adjustment of this item making up this amount is looked for

The Executive Engineer states that the Overseer concerned was called upon to adjust this item long ago, which he has not done yet. Early adjustment is looked for

Item No: 9 Noted

Item No: 10 For Supp. Engr's attention. It is not sufficient for the Ex. Engr. to call upon the Overseer to adjust the item but he should see that his instructions are attended to

Executive Engineer states that the Sub Divisional officers have been requested to issue written notices to Depositors

Item No: 11 Result awaited.

July 1883

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of orders of Government.

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
12	Completion Reports requested Other Incorporated Local Works above Rs 2500 Bridge under Kottapalli Road.	July 1883	7200	7861					

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

Orders by Government.

Depositors to appear in person or by only authorized Agents before the Principal officer within 6 weeks from the date of notice and receive the amount due them failing which the same will be credited to the credit of Government as unclaimed Deposits

as this work has been reported as completed the completion report is awaited.

Item No: 12 Submission of the completion report should be expedited

A. S. S. S. S.

The Superintending Engineer through the Revenue P. W. Accounts

By an order dated 15/10/83 of P. W. Accounts Madras. 15/10/83

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

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Examiner of P. W. Accounts,
Madras.