

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

CHAPTER XIV.—PARAS. 1829 TO 1832.

The object of this Return is to place before Government an account of the workings 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 uninclosed 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.

W. 1502. H. 16-6-82
 W. 2406. H. 16-9-82
 W. 3012. H. 14-11-82
 W. 3368. H. 14-12-82
 W. 3229. H. 7-12-82

duplicate

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

W. 8758

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 1st

FUND Imperial Provincial & Local

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of October 1882

No. _____
 MADRAS,
 Dated 18 December 1882.

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

W. 53 W. of 8. 1-8

D. C. G. G. G.

Examiner of P. W. Accounts,
Madras.

W. 1002 1002 1002

*With orders
 Made in Pass*

of Executive Engineers for the Month of
orders of Government.

October 1882

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>Gangam Division</u> <u>Miscellaneous Irregularities</u> <u>Works for which Revised Estimates are required</u> <u>Imperial</u> 1 Repairs to the Military Buildings at Berhampore June 82 2570 1215 " " " 203 <u>Provincial</u> <u>No Estimate</u> <u>Godamri Eastern Division</u> 2 Manufacture of Stone at Bowlaichuram June 82 1492 1492 " " " 3021 3 do - Lime - do - do 3727 3727 " " " 796 4 Repairing Damaged masonry June 82 2291 2291 " " " 124 <u>Vizagapatam Division</u> <u>Provincial</u> <u>Excess over Estimate</u> 5 Constructing new Battery								

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

Orders by Government.

No 53 w 3 8 Jan 83

Sanction to the revised estimate is still awaited.

The report called for is No. 3229. It is dated 1882 is awaited.

The result of orders passed by Government in Objectionable Item statement for September/82 will be awaited.

The want of estimate for this work is again brought to the notice of Government.

The Superintendent will give into the cause of delay in the submission of this estimate and take steps to remove the irregularity complained of.

Sanction to the

Revised

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Provincial Statement of Objectionable Items in the Accounts requiring the

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	Ghat Road	Sept/81	130,100	23,605	10,205	125,000	6,405		1639
	<u>Miscellaneous Irregularities</u> <u>Works for which</u> <u>Revised Estimates are</u> <u>required.</u>								
6	Constructing new Pottingly Ghat Road Sept/81				above				
7	Gangam Division Constructing the terrace roof of the Tahsildar's Cutchery at Russelcondah Sept/82	3/70	1828			2470	1828		230
8	Godamri Eastern Division Sohosik's Contributions Constructing Bank Office buildings of the Madras Bank at Bocanada Sept/82	3/63	16209						51
	Gangam Division Non-Submission of 1/2 yearly Returns. Tools and Plant								
9	Return for the 1/2 year ending 30 Sept/82								

of Executive Engineers for the Month of October 1882
orders of Government.

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

Orders by Government.

Revised Estimate is still awaited.

Sanction to the Revised Estimate is still awaited.

— do — do —

Sanction to Revised Estimate still awaited

This return is now overdue.
No non-submission

Supt. Engineer will hasten the submission of the Revised Estimate. The excess is over a lakh. The Supt. Engineer will hasten the submission of the Revised Estimate.

Revised Estimate awaited

— do —

Supt. Engineer will enquire into the cause of delay.

Provincial Statement of Objectionable Items in the Accounts requiring the

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	<u>Miscellaneous</u> <u>Irregularities</u> <u>Late Submission of</u> <u>Accounts Sec.</u> <u>Godamir Eastern Division.</u>								
10	Detailed List of Scientific Instruments showing their Condition Sec. (accompaniment to Half yearly Return of Tools and Plant ending September 1882).								
11	Work Vouchers for Sept. and October 1882.								
12	Divisional Statement of Objectionable Items for September and October 1882.								
	<u>Stock Balance</u> Revenue Limit 30,000 Balance at end of October 1882. 48,412 Excess - 18,412								

of Executive Engineers for the Month of October 1882
orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
is brought to notice of Government.	is brought to notice of Government.
These documents have not yet been received from the Executive Engineer and the delay is brought to notice of Government.	Vide orders passed in O.S. for September 1882.
The result of the orders passed by Government	

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *October 1882*
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.	
13	Balance on 1st April 1882 - 60,859 Balance on 3rd October 1882. 48,412 Decrease - 12,447 <u>Completion Reports due for works of and below Rs 2,500 each.</u> <u>Godavari Eastern Division.</u>								
14	1 Work	Aug/82 1824							
15	5 Works	Oct/82 2130							
	<u>Miscellaneous Advances outstanding for more than 3 months.</u>								
16	Value of Upper Godavari Stores sold, Office outstanding since March 1882								
	<u>Deposits outstanding for more than 3 months</u> <u>Ordinary</u>								
17	Fifteen items deposited								

from

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

Orders by Government.

in Objectionable Item Statement for September 1882 is awaited.

Completion Reports awaited

The Executive Engineer states that application has been made for the execution of a decree against the purchaser

Early adjustment of these items

Supplies will require into the cause of delay in the submission of completion reports

Noted. The Supply Dept has reported that a suit against Dr. Swarajya has been decided in favor of Government

Should be partly adjusted

Provincial Statement of Objectionable Items in the Accounts requiring the

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	from June 1877 to November 1881.	Oct/82	Rs 1200						
18	<u>Godanni Western Division Contributions.</u> Three items deposited from March to July 1882	Oct/82	Rs 145						
	<u>Stock Purchases and Sales outstanding for more than three months.</u>								
19	<u>Godanni Eastern Div.</u> Value of iron sold to Sarsay Sivarajah in January 1882.	Oct/82	Rs 100						
	<u>Incorporated Local under Act IX of 1871</u> <u>No Appropriation</u> <u>Cocanada Circle Repairs.</u>								
20	<u>Maintaining the Embankment</u>								

Condition

of Executive Engineers for the Month of
orders of Government.

October 1882

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

Orders by Government.

is awaited. Brought to notice of Government in Inspection Report printed with G. O. No. 2406 H. dated 18th September 1882.

Early adjustment awaited.

For Supg Engineer's disposal

The Executive Engineer states that an application has been made for the execution of a decree against the man.

Vide remarks against item 16.

The want of appropriation is brought

Supg Engineer will report on this subject

to

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

October 1882

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	Condition at boat landing - waram village Oct 82						259 259	39	
	Excluded Local No appropriation Port Funds Kocanada Circle. Repairs Godavari Eastern Division.								
2)	Repairing Hope Island Light House Oct 82						229 229	78	

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

Orders by Government.

to notice of Government.
This being a special
Fund (act II of 1871)
it appears desirable
that the authorities
should be made
aware of the outlay
that is being debited
to it.

The want of appro-
priation is brought
to the notice of Govern-
ment.

This being a special
Fund it appears desir-
able that the authorities
should know what outlay
is being incurred
respecting it.

Supplimentary report
awaited

Clk
21/12/82

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J. P. Gaudrey

Examiner of P. W. Accounts.

The S. P. Hind Mide
this the Examiner P. W. Accounts

24/12/82

Provincial Statement of Objectionable Items in the Accounts requiring the

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of Executive Engineers for the Month of
orders of Government.

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

Examiner of P. W. Accounts,

Madras.