

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 Engineer 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.
2. Submitted to Superintending Engineer.
3. Not yet submitted. |
| B. Abstract detail estimate by sub-heads, and so on. | |
| | |

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.

A No 1857 W. df. 5-8-80 Original
 " " 1697 W. df. 9-7-81.
 C No 316 - 26-7-81.
 A No 580, 581 C. 9-3-82.
 A No 442 df. 26-1-82.
 " 146 E - 25-5-82.
 A No 1711 W. - 9-7-82
 A No 879 E df. 11-10-82
 " 2091 C - 16-11-82
 A No 3096 W - 23-11-82
 A No 177 C df. 17-1-83
 " 210 C df. 19-1-83
 " 330 C - 1-2-83
 " 1871 C - 19-10-82
 " 322 C - 31-1-83
 " 357 C - 3-2-83
 A No 526 W df. 16-2-83.
 A No 610 W df. 23-2-83.
 " 702 W 5-3-83

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 1st

FUND Imperial and Provincial (Local)

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

No. _____

MADRAS,

Dated 5th March 1883.

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

No 895 W. df. 16 March 83.

R. J. L. L. L. L.

Examiner of P. W. Accounts,

Madras.

With orders

Entered in the Receipts Reg.

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>Gaujam Division</u>								
	<u>Imperial</u>								
	<u>Miscellaneous Impulsations</u>								
	<u>Works for which Revised Estimates are required</u>								
1	Repairs to Military Buildings at Berhampore from 25.0.1882								25
	<u>Vizagapatam Division</u>								
2	Constructing Military School at Vizagapatam from 1.6.0.1882								
	<u>Provincial</u>								
	<u>Excess over Estimate</u>								
3	Constructing Mas Cotahy Chak from 1.10.1882 to 25.3.1883								1328
	<u>Miscellaneous Impulsations</u>								
	<u>Works for which Revised Estimates are required</u>								
4	Constructing Mas Cotahy Chak from 1.10.1882 to 25.3.1883								1328

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

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

Orders by Government.

No 895 Wa/16/3/83

Sanction to Revised Estimate still awaited.

The Executive Engineer reports that a Revised Estimate for this work has been submitted to the Superintending Engineer on the 25th August 1882.

Sanction to Revised Estimate still awaited.

The attention of the Supt. Engineer is directed to G.O. No 600 of 23rd Aug/82 and the report thereon called for is also to be.

The revised Estimate has been received & orders thereon will shortly issue.

The revised Estimate should be submitted by the end of the current month as provided by the Supt. Engr's letter No 586 V. 3 dated 23rd January 1883.

Provincial Statement of Objectionable Items in the Accounts requiring the

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	<u>Codan Eastern Division</u> <u>Provincial</u> <u>Works for which Revised</u> <u>Estimates are likely to</u> <u>be required.</u>								
5	Manufacture of Stone at Dorolachuram.	June	10150	22631	12481	"	"	"	1236
6	Do Lime at do.		3010	4908		"	"	"	"
7	<u>Gaujam Division</u> <u>Provincial</u> Covering the roof of the Tahildar's Cutchery at Rucalcandah into a tiled one.	Sept	970	2318		"	"	"	1447
	<u>Vizagapatam Division</u> <u>Miscellaneous Advances</u> <u>Items outstanding for</u> <u>more than 3 months.</u>								
8	Amount paid to Messrs Bimyo & Madras on account of passage money of Messrs. Kishna Rao from Madras to Vizagapatam.	Feb. 8.							

of Executive Engineers for the Month of
orders of Government.

December 1882

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

Orders by Government.

Sanction to Revised
Estimate still
awaited.

early steps should be taken for
the removal of those items
the removal of those items

Do

Revised Estimate sanctioned
in G.O. No 724 of 6th March 1883
about 10 months

The Executive Engineer
reports that the Super-
intending Engineer
has been requested
to obtain the Sanction

The Supply Engineer will arrange for
the speedy appointment of this
item

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *December 1882*
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.	
	<i>Godavari Eastern Division</i> <i>Provincial</i> <i>Miscellaneous Irregularities</i>								
9.	<i>Stock Balance -</i> <i>Reserve Limit Rs 25,000.</i> <i>Balance at end of December 1882 Rs 18,707</i>								
	<i>Completion Reports</i> <i>due for works.</i>								
10	<i>1. Work August 1882</i>		<i>1824</i>	<i>1628</i>					
11	<i>5. do. October 1882</i>		<i>2830</i>	<i>2331</i>					
	<i>Deposits Contributions</i> <i>Works for which Revised</i> <i>Estimates are required</i>								
12	<i>Constructing Canal Office</i>								

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

Orders by Government.

of Government to this expenditure. subject must awaited.

On receipt of G. O. No. 1078 dated 3rd February 1883 the Executive Engineer has been asked to furnish this office with a Statement showing the items which do not represent the value of articles of stock actually in hand. Reply awaited.

The Submission of these Completion Reports is still awaited.

Sanction to

Revised

Early steps should be taken for the reduction of the stock to the authorized limit.

The Completion Reports in question should be forwarded to the Examiner p. w. a c. without further delay.

The Supy Engineer should

Provincial Statement of Objectionable Items in the Accounts
requiring the

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	of the Madras Rail at Coconada	Sept 23/65	Rs 98						29
	Miscellaneous advances outstanding for more than 3 months.								
13	Part value of upper Godavari Lock sold outstanding since March 82								
	Deposits outstanding for more than 3 months.								
14	14 items deposited from June 1877 to Dec 81								
	Stock Purchase & Sales outstanding for more than 3 months.								
15	Value of iron sold to Basay Chavariab in January 1882								
	Incorporated Local Act N of 1871.								
	Appropriation Coconada Circle								
	Repairs								
16	Maintaining the Sanatory								

of Executive Engineers for the Month of
orders of Government.

December 1882

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

Orders by Government.

Revised Estimate still awaited.

explained the expenditure as well as possible.

The recovery of this amount from the Court is awaited.

The non adjustment of these items is again brought to the notice of Government.

Early steps should be taken.

Recovery of the amount through the Court is awaited.

Appropriation

still

for

Provincial Statement of Objectionable Items in the Accounts
requiring the

of Executive Engineers for the Month of *December* 188*2*
orders of Government.

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	<i>Sanatory Condition of</i> <i>Howlaichem Village</i>						<i>334</i>	<i>334</i>	<i>39</i>
	<i>Excluded Local</i> <i>Appropriation</i> <i>Port Funds</i> <i>Cocanada Circle</i> <i>Repairs</i>								
<i>17</i>	<i>Rebuilding Hoke</i> <i>Island Light House do</i>						<i>229</i>	<i>229</i>	

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

Orders by Government.

Still awaited.

Appropriation
still awaited.

for the removal of these objectionable
Items.

Suply Supd. Circle
into the Sp. P. W. accs.
19/3

Examiner of P. W. Accounts,
Madras