

of Executive Engineers for the Month of
orders of Government.

188

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

Orders by Government.

Examiner of P. W. Accounts,
Madras.

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 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.

2.c.
B.No. 2730 W. 7-11-84.

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

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 *April* 188*4*.

No. _____

MADRAS,

Dated *27th June* 188*4*.

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

No 1733 W d/ 14 July 1884

Examiner of P. W. Accounts,

Madras.

With order

W 14/7

15/7

With order

Provincial Statement of Objectionable Items in the Accounts requiring the

[P. W. D. Form No. M. 112—Inner Sheet.]

of Executive Engineers for the Month of

April

1884.

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.	
1	Godavari Eastern Provincial Want of Estimate Manufacture of Stone Excess over Estimate	April 1884		4348	4348				4348
2	Constructing a Taluque Cut cherry and out houses at B. B. Chachellam	November 1883	7,500	9074	1574				36
	Works for which revised Estimates are required								
3	Constructing Taluq Cutcherry and out houses at B. B. Chachellam	November 1883	7,500	9074					

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

Orders by Government.

Executive Engineer in his Objectionable Items Statement for April 1884, states that an Estimate for Rs 68,350 is about to be submitted to Superintending Engineer for sanction.

Result of orders passed by Government in Objectionable Items Statement for January is still awaited.

D: D:

N^o 1733 Wd/14th July 1884.

The S. E. 18th Circle will see that an Estimate for this work is sanctioned at an early date.

The S. E. will see that a revised Estimate is sanctioned for this work as soon as practicable.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

April

188*4*.

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.	
4	Constructing post office at Goomagudlum	<i>April 1884</i>	<i>600</i>	<i>646</i>					
5	Additions to Collector's Quarters at Goomagudlum	<i>April 1884</i>	<i>31,870</i>	<i>12,356</i>					
	<i>Godawari Western Provincial Works for which revised estimates are required</i>								
6	Graveling paths &c in the grounds of Officers' Quarters at Chetupett	<i>January 1884</i>	<i>300</i>	<i>355</i>					

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

Orders by Government.

Executive Engineer states that a revised Estimate for Rs 1350 has been sent up and that sanction is awaited.

Executive Engineer states that the original Estimate needs to be revised according to the higher rates at which the work is carried out.

Results of orders passed by Government in objection. All items statement since January is still awaited

Vide orders passed against items No 2 and 3.

The S.E. will expedite the submission of a revised Estimate for this work.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

April

1884.

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.	
7	Miscellaneous Irregularities Deposits outstanding for more than 3 months Amount recovered from office members for value of letter weights lost by them, outstanding since September 1883	April 1884		5					
8	Godavari Eastern Miscellaneous Advances outstanding for more than 3 months C. Sivasanmoy Iyer Delta Superintendent, amount disallowed by Examiner Public Works Accounts	January 1884		35					
9	K. Venkatarathnam Naidoo D.			10					
10	K. Venkataroddy overseer Travelling allowances for July 1883, disallowed by Examiner Public Works Accounts.			11					

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

Orders by Government.

Executive Engineer in replying to a query put by this office about the delay in adjusting this item, states that the weights have not been supplied by the work shops and that a reminder has been sent by him.

The S. E. will see that the balance out standing in the Schedule of Deposits is adjusted without delay

Result of orders passed by Government on Objectionable Statements for February and March is still awaited

The S. E.'s early attention is drawn to the remarks of the Examiners of P. W. accts.