

no 405W-14-2-84

2051/8

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 First

FUND Provincial and Local

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

No. _____

MADRAS,
Dated 15th March 1884.

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

No 657W dated 15th March

D. P. Gurusamy

Examiner of P. W. Accounts,
Madras.

With disposal

Sub. Dir. High Regt

380 11/3
13/3

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.	
	Godavari Eastern Division Provincial.								
	Excess over Estimate.								
1	Constructing Taluque butchery and out houses at Budvachallam.	November 1883	7500	8518	1018				358
	Miscellaneous Irregularities.								
2	Waks for which completion reports are required. Police Head Quarters Office at Rajamundry.	October 1883	16060	17092					
	Vizagapatam Division.								
	Excess over sub heads of Estimate.								
3	Original works communications.								
	New Pottinghy Ghat	November 1883							
	No: 1. Earthwork.		Quantity	Per	Rate	least			
	As per Estimate		7643.879	1000 cft.		66.019			
	As executed		8521.024			69.667			
	Excess		877.145			3.648			

of Executive Engineers for the Month of December 1883 orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
Executive Engineer in his Objectionable Items Statement for December states that the Estimate for this work is under revision.	N ^o 651W of 10 th March 84 Main No. 1. Revised Estimate awaited.
Results of the orders passed by Government on Objectionable Items Statement for November is awaited.	Main No. 2. Order on the O. J. S. for November 1883.
Result of orders passed by Government in Objectionable Items Statement for October and November is still awaited.	Main No. 3. For L & S early attention.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *December* 1883
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.	
No. 3. Removing stone with blasting.		Quantity Per	Rate	Cost					
	As per Estimate.		9-15-11	1124.79					
	As executed.		11-0-1	117.64.8					
	Excess		1-0-2	5.16.9					
No. 4. Rough stone revetment and parapet.									
	As per Estimate.	31698.64		104.385					
	As executed.	3297.645		105.294					
	Excess	127.781		9.09					
No. 10. Petty Supervision.									
	As per Estimate.			19.809					
	As executed.			22.527					
	Excess			2.718					
Miscellaneous irregularities. Miscellaneous Advance Schedule. Items outstanding for more than three months.									
4. Amount paid to the Master Attendant Coconada, on account of boat hire for taking overboard Mr. Walsh to the steamer at Coconada. Outstanding since July 1883.									

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

Orders by Government.

Result of orders passed by Government in Objectionable Items Statement for October and November is still awaited.

With reference to G. A.

No. 332 W. dated 8th February 1884, the Executive Engineer has since been asked to recover the amount from the payee.

Item No. 1. The amount should be recovered as early as practicable.

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.	
	Miscellaneous irregularities.								
	Miscellaneous Advance Schedule.								
	Items outstanding for more than three months.								
5	Amount paid to the Master Attendant Madras account of boat hire for taking Sergeant Temple and Gunner Richardson to the Steamer at Madras.								
	Outstanding since September 1883.	November 1883		3-6-					
	Godavery Eastern Division & other incorporated Local.								
	Miscellaneous Irregularities.								
	Works for which completion reports are required.								
6	Bridge under Kothapali Road	July 1883		7240	7769				
	Provincial								
	Works for which revised estimates are required.								
7	Constructing Taluque butchery and outhouses at Budvae hallums	November 1883		7500	8518				358

of Executive Engineers for the Month of December 1883 orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
With reference to G. O. No. 332 W. dated 8 th February 1884, the Executive Engineer has since been asked to recover the amount from the payee.	Item No 5. The amount should be recovered as early as practicable.
Results of the orders passed by Government on Objectionable Items Statement for November is awaited.	Item No 6. Vide orders on the O. J. S. for November 1883.
Executive Engineer in his Objectionable Items Statement states that the Estimate is under revision.	Item No 7. Vide orders a further Item No 1.

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.	
8	Miscellaneous advances out standing for more than three months. Hire of boat employed for conveying His Excellency Governor's things at Cellore.	June 1883		70					
9	Paid for bringing tools &c from Dumagudem to Dowleswaram out standing since August 1883	December 1883		247-6-8					
10	Personal allowance of Petty Establishment Lascar disallowed by the Examiner of Public Works Accounts	August 1883		..-6-2					

of Executive Engineers for the Month of December 1883 orders of Government.

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

Orders by Government.

Results of the orders passed by Government on Objectionable Items Statement for November is awaited.

The Executive Engineer remarks that the Work shop sub Division Officer who has to furnish information for the adjustment of this item has been written to more than once and has again been urged.

Executive Engineer states that this will be adjusted on the final disposal of salary disallowance list No: 239 of 1883-84.

Mem No 8. Vide orders on the O.S. for November 1883.

Mem No 7. For S.E.'s attention

Mem No 10. Noted.

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.	
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of Executive Engineers for the Month of December 1883 orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
Results of the orders passed by Government on Objectionable Items Statement for November is awaited.	Item No. 8. No orders on the O.S. for November 1883.
The Executive Engineer remarks that the Workshop Division Officer who has to furnish information for the adjustment of this item has been written to more than once and has again been urged.	Item No. 9. For S.E.'s attention.
Executive Engineer states that this will be adjusted on the final disposal of salary disallowance list No. 239 of 1883-84.	Item No. 10. Noted.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

December 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.	
11	Deposits Ordinary outstanding for more than 3 months. Items 2 to 8 and 10 to 12	4/83		1116					

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

Orders by Government.

The Executive Engineer in Objectionable Items Statement for December says that pending the expiration of the 3 months notice issued, vide remarks in Objectionable Items Statement for November the deposits will continue to remain.

Item No. 11. Note d.

D. P. Coimbatore

Desd 10/3/84.

The S. E. First Under Secy to the Examiner, P. W. Accounts

Examiner of P. W. Accounts,

Madras.