

# 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.

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 March 1884

No. \_\_\_\_\_  
MADRAS,  
Dated 3<sup>rd</sup> June 1884

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

D. P. Curdson

Examiner of P. W. Accounts,

Madras.

P.S. 52/6

0.11.6.84

With disposal

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

March

1884.

| Item No. | Particulars of each Item.                                                                                                     | Month in the Accounts of 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 Provincial Excess over Estimate                                                                              |                                                      |                           |                         |                       |                                            |                          |                            |                               |
| 1.       | Constructing a Talud Cutcherry and out house at Pondrachallam.                                                                | 1883                                                 | 7500                      | 9038                    | 1538                  |                                            |                          |                            | 1994                          |
|          | Excess over appropriation                                                                                                     |                                                      |                           |                         |                       |                                            |                          |                            |                               |
| 2.       | Constructing a new Court-house at Rajamundry.                                                                                 | 1883                                                 |                           |                         |                       | 12000                                      | 13041                    | 1041                       | 4769                          |
| 3.       | Providing on additional rooms to the Talud Cutcherry at Rajamundry. Constructing a sub Registrar's office at Ramachandrapoor. |                                                      |                           |                         |                       | 1360                                       | 2221                     | 861                        | 1588                          |

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

Orders by Government.

Result of orders passed by Government on objectionable items. Item 1. sheet 10. Circle will see that the sum of Rs. 12000 for their work is a revised estimate submitted without further delay for January is still awaited.

Executive Engineer in objectionable items state that there are savings on other items which will cover the excess on this work. Approval of Government necessary.

Item No. 2. The excess expenditure of Rs. 1041 on appropriation may be passed.

Item No. 3. The excess expenditure of Rs. 861 may be passed.

# Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

*March* 188*4*

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

Orders by Government.

Executive Engineer  
States that more work  
was done in Dowlais-  
waram Workshop  
than anticipated.  
Approval of Govern-  
ment necessary.

Result of orders passed  
by Government on objec-  
tionable items statements  
for January 1884 is still  
awaited.

Executive Engineer in  
his objectionable items  
statement for March 1884  
states that revised sanc-  
tion will be obtained in  
the supplemental re-  
turn of sanctioned  
estimates for March 1884

Item no 4. The Account is authorized & passed  
the excess is allowed.  
the excess is allowed.

Item no 5. The A.C. should expedite  
the revision of the estimate  
for this work.

Item no 6. Holed  
noted

| 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. |                          |                            | the 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 Western Provincial Excess over appropriation                          |                                                                          |                           |                         |                       |                                            |                          |                            |                                   |
| 4        | Constructing a sub-Registrar's office at Puntapudi.                            | March 1884                                                               |                           |                         |                       | 200                                        | 939                      | 739                        | 869                               |
|          | Works for which Revised Estimates are required.                                |                                                                          |                           |                         |                       |                                            |                          |                            |                                   |
| 5        | Graveling paths &c in the ground of officers' Jany Quarters at Chettipett 1884 | 1884                                                                     | 300                       | 355                     | 55                    |                                            |                          |                            |                                   |
| 6        | Lime making at Chettipett.                                                     | Feb 1884                                                                 | 1000                      | 5912                    | 1912                  |                                            |                          |                            | 1074                              |

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. |                          |                            | the 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 Works for which Revised Estimates are required.               |                                                                          |                           |                         |                       |                                            |                          |                            |                                   |
| 7.       | Godaverri Eastern Constructing a Canal Cutcherry Gout houses at Budsachellam               | Nov 183                                                                  | 1500                      | 9038                    |                       |                                            |                          |                            |                                   |
|          | Works for which Completion Reports are required.                                           |                                                                          |                           |                         |                       |                                            |                          |                            |                                   |
| 8.       | Police head quarters office at Rajamundry                                                  | Oct 183                                                                  | 16060                     | 17092                   |                       |                                            |                          |                            |                                   |
| 9.       | C. Sivasastry Jyer Delta Superintendent amount disallowed by Examiner Public work accounts | Jan 184                                                                  |                           | 35                      |                       |                                            |                          |                            |                                   |

of Executive Engineers for the Month of

March

1884

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

Orders by Government.

Result of order passed by Government in objectionable Item Statement for January is still awaited.

Item no. 7

Vide remark against Item no. 1

Result of orders passed by Government in objectionable Item Statement for November is still awaited.

Item no. 8

No further delay should occur in the submission of the completion report. The work was completed nearly 6 months ago.

for February is still awaited.

See over

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

March

1887

| 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. |                               |
| 10.      | H. Venkataruthna Naidu                                                                               | Jan/83                                                                   |                           | 10.                     |                       |                                            |                          |                            |                               |
| 11.      | H. Venkata Reddy Over-Sea Travelling allowances for July/83 disallowed by Examiner P.W. accounts for | Jan/83                                                                   |                           | 11.                     |                       |                                            |                          |                            |                               |
| 12.      | Deposits ordinary outstanding for more than three months. Items 2 to 8 and 10 to 12                  | Apr/83                                                                   |                           |                         |                       |                                            |                          |                            |                               |

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

Orders by Government.

Resolves of orders passed by Government on objectionable Item statement for February is still awaited.

Item No 9 to 12. The Supt. Engrs should take early steps to remove these items.

is awaited.

Provincial Statement of Objectionable Items in the Accounts  
requiring the

of Executive Engineers for the Month of  
orders of Government.

March 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. |                               |
|          | Provincial<br>Godavery Central                                                                                |                                                                          |                           |                         |                       |                                            |                          |                            |                               |
|          | Miscellaneous Irregularities.                                                                                 |                                                                          |                           |                         |                       |                                            |                          |                            |                               |
|          | Items outstanding for more than three months.                                                                 |                                                                          |                           |                         |                       |                                            |                          |                            |                               |
|          | Since August/83                                                                                               |                                                                          |                           |                         |                       |                                            |                          |                            |                               |
| 13.      | Amount paid to P. Samin-<br>gara for taking back<br>a staff boat to Dow-<br>laishwaras.                       |                                                                          |                           |                         |                       |                                            |                          |                            |                               |
|          |                                                                                                               |                                                                          |                           |                         |                       |                                            |                          |                            |                               |
|          | Since September/83.                                                                                           |                                                                          |                           |                         |                       |                                            |                          |                            |                               |
| 14.      | Amount disallowed<br>from the salary of Sept<br>out of the pay of Delta<br>Superintendent M.<br>Sannikaramiah |                                                                          |                           |                         |                       |                                            |                          |                            |                               |
|          |                                                                                                               |                                                                          |                           |                         |                       |                                            |                          |                            |                               |

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

Orders by Government.

Executive Engineer  
States that a reminder  
has been sent to Su-  
perintending Engineer  
for an early reply to his  
office letter touching  
the adjustment of this  
item.

April 13/84.

In Suply Engineer's special  
and early attention.

Executive Engineer  
States that this amount  
will be adjusted on re-  
ceipt of order of Govern-  
ment on pension papers  
of Delta Superintendent  
Ramachendriah to  
whose place M. San-  
nikaramiah is  
promoted.

# 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. |                               |
|          | Items outstanding for more than three months (Continued)         |                                                                          |                           |                         |                       |                                            |                          |                            |                               |
| 15       | Divisional objectionable Items statement for February and March. |                                                                          |                           |                         |                       |                                            |                          |                            |                               |

of Executive Engineers for the Month of  
orders of Government.

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

March 1884

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

Orders by Government.

The non submission of these statements for February and March is brought to notice of Government. These are important statements and should accompany the monthly accounts.

Item No. 15 the Suply Engineer's attention is drawn to the Examiner's remarks. The regular submission of the estimate should be insisted on.

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<br>Other Incorporated<br>Local.<br>Excess over Estimate |                                                                          |                           |                         |                       |                                            |                          |                            |                               |
| 10.      | Kowur Mungur<br>Junction Canal                                           | Feb/84                                                                   | 45590                     | 49355                   | 3605                  |                                            |                          |                            | 2125                          |
|          | Works for which<br>Revised Estimates are<br>required.                    |                                                                          |                           |                         |                       |                                            |                          |                            |                               |
| 11.      | Kowur Mungur<br>Junction Canal                                           | Feb/84                                                                   | 45590                     | 49355                   |                       |                                            |                          |                            |                               |

of Executive Engineers for the Month of  
orders of Government.

March

1884

| Opinion of the Superintending Engineer,<br>with final Remarks by Examiner.                           | Orders by Government.                                                                |
|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| Result of order passed by Government on objectionable items statement for February is still awaited. | Items 16 & 17. A revised estimate should be submitted as early as possible.          |
| 10% ——— 10%                                                                                          |                                                                                      |
|                                                                                                      | <p>S.E. 1st Circle<br/>P. S. Acc'ts<br/>10/6/84<br/>15.6.84</p> <p>D. P. Coraony</p> |

Examiner of P. W. Accounts,

Madras.