

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 Examiners 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.

2081W 22-8-81
 2406W 29-9-81
 2611W 28-10-81

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 2nd

FUND Imperial & Provincial

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of Aug 1881.

No. _____

MADRAS,
 Dated 12th Nov 1881.

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

[Signature]
 Examiner of P. W. Accounts,
 Madras.

Subd. in Receipt Repr.

With order

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

August 1881

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.	
			<i>Impaired.</i>						
1	<i>Chinghapur</i> Constructing New Barracks for Royal Artillery at St. Thomas Mount	August 1881		4698	4698				4698
2	<i>West Coast</i> Half yearly repairs to Wellington Barracks	April 1881		373	373				
3	Petty Repairs to Lawrence Asylum at Colacacund	Augt 1881	44	291	291				92
	Completion reports not submitted to Examiners.								
4	<i>West Coast</i> Work vouchers not submitted to Examiners for works done								
4a	<i>Chinghapur</i> Constructing New Quarters for 30 families.	July	82,300	94,08					5

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

Orders by Government.

No 2890 Wd/18 Nov 1881

The want of Estimate for this work is brought to notice of Government with reference to paras 1132 & 1133 of the Code.

Sanction to Estimate is awaited.

The Executive Engineer states that an estimate for Rs 600/- has been sent to Superintending Engineer.

Several Completion Reports are due from West Coast Division for work completed in 1880-81 and 1881-82.

Non submission of the work vouchers for this work is again brought to notice of Government.

Early steps will be taken by the Superintending Engineers concerned for the removal of these items

[Signature]

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.	
	<i>Want of Work Vouchers.</i>								
	<i>West Coast.</i>								
5	Painting doors and windows of Barracks at Cannanore		4430	4798					
6	Additions to the Hospital guard room for prisoners at Wellington.		4590	4620					
7	Repairing the new barracks at Cannanore		3407	29					
	<i>Provincial</i>								
	<i>Salem</i>								
8	Repairs to Christ Church		159	762	593				
	<i>West Coast</i>								
9	Government House at Morood.		27600	319027	43027				1924

of Executive Engineers for the Month of *August* 188*7* orders of Government.

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

Orders by Government.

Work vouchers are due for these works together with the vouchers relating thereto, besides several work vouchers for works costing under Rs 2500/-

2. The Superintending Engineer 4th Circle will take early steps to remove these items

AW

The Executive Engineer states that the revised estimate submitted to Superintending Engineer for sanction.

Sanction of the Government of India to the revised estimate and to the appropriation of Rs 20000 granted in current year is awaited

3. The Superintending Engineer 4th Circle will expedite the submission of the revised estimate for this work

AW

Provincial Statement of Objectionable Items in the Accounts requiring the

[P. W. D. Madras, Form No. M 64 a—Inner Sheet.

of Executive Engineers for the Month of *August* 1881
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.	
10	Reconstructing a District Jail at Mangalore.	April 1881.	4,400	8,114	1714	1606	1606	96.	
11	Cinchona drying shed at Sidewatham	Do		1915	1915				
12	Repairing & Cutcherry at Casergode		99	596	497				29
13	Repair and Coniag of Tools and Plant Nilgiri Sub division	Aug. 1881.	165	368	203				2
14	Manufacture of Bricks at Wellington		2594	2594		743	743	43	
15	Do Do at Cotacamund		1550	1550		671	671	1137	

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

Orders by Government.

Sanction to a 4. The Superintending Engineer to Civil revised estimate and will repeat the submission of revised appropriation is awaited. estimate

Sanction to an 5. The estimate is under consideration

In the objectionable Item Statement for April 1881 the Executive Engineer states that a completion estimate had been submitted for sanction.

Executive Engineer has omitted this item from the objectionable Item Statement. Sanction to a revised estimate is awaited.

6. Vide para 2 above

Last year operations should have been closed

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *August* 188/

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.	
16	Line making at Lawrence.			672	672				147
	Completion Reports not submitted to the Examiner for work above Rs 2500/-								
	Chingiput								
17	Constructing additional room to Treasury Herries Garden at Saidapet.			2840	2799				
18	West Coast.								
	Want of Work for West Coast.								
19	District Municipality Court at Ediply			9100	8496				469

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

Orders by Government.

and estimates for the current year sanctioned for operations involving an outlay of Rs 2500/-

Want of Completion Certificate is again brought to notice of Government.

Several Completion Reports are due for works of last and the current year.

Work vouchers

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *August* 188*1*
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.	
20	Catchery for the Head Assistant Collector at Cuddalore		8685	6055					30
21	Registrar's Office at Cuddalore		5710	599					97
22	Additions and alterations & Improvements to District Municipality Court at Mangalore		5200	3401					608
23	Reconstructing District Jail Wall at Mangalore		4400	6114					96
24	Construction of a Dy Conservator's Office at Manian today under Deposits Contributions.		13100	2527					162
	Miscellaneous Deposits Ordinary								
25	Chaplain at Cannanore Rs 15-12--								

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

Orders by Government.

are due for these works with vouchers relating thereto and several more for minor works costing under Rs. 2500/-

8. Vide para 1 above

This item has been outstanding from August 1880.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *August* 188*1*
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.	
	<i>Miscellaneous Advances.</i>								
26	<i>Local Fund Expenditure incurred in Sept 1880.</i>			8-5-					
27	<i>Expenditure incurred on Office Furniture.</i>			73-3-7					
28	<i>Contingencies for which bills have not yet been submitted.</i>			615-9-3					
29	<i>Unacknowledged debit from P.W. Stores.</i>			15-6-					
30	<i>Overpayment to Serp. Healy.</i>			1-4-3					
	<i>Chungipet.</i>								
			<i>Limit of Reserve stock</i>			<i>Balance to end of August</i>		<i>Excess</i>	
31	<i>Stock</i>		<i>Nil</i>			<i>2643</i>		<i>2643</i>	

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

Orders by Government.

These items have long been outstanding and their non-adjustment is brought to the notice of Government.

9. Vide para 1 above

AW

This exceeds over the 10 The Report called for in 40. No sanctioned limit for 2644 W dated 25 Oct 7881 is wanted reserve stock is again brought to notice of Government.

AW

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.	
32	Want of Estimate West Coast Division								
33	Late submission of Accounts West Coast Division								

To the Supergrs 4th and 5th fields
through the Examiner W.C.

of Executive Engineers for the Month of August 1881
orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
Brings to notice of 11. The special attention of the Supergrs is directed to the irregular practice of commencing work without sanctioned estimates. He will submit as early as possible the report called for in G.O. No 2611 W dated 28th Oct 1881. The accounts were again received late and incomplete	12. The Superintending Engineer's attention is drawn to the Examiner's remarks

F. S. Gopalay

Examiner of G. W. Accounts,

Madras.