

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.

40 15-194-17-6-81
40 21084-24-8-81
40 21494-31-8-81
40 24084-29-9-81
40 26064-25-10-81

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 1st (in dup)

FUND Imperial and Provincial

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

No. _____

MADRAS,

Dated 12-11- 1881.

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

J. P. Condon

Examiner of P. W. Accounts,
Madras.

Subd. in Receipt Book

B. N. 2891 W. 18-11-81

William C. Gordon

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.
Work of Estimate is brought to notice of Government for order. The non Submission of the Completion Certificate is brought to the notice of Government. As the Executive Engineer states that Second Circle should take this work is not yet early steps to have this item completed the work is moved.	No. 2891 Wd/18 Nov 1889. 1. The Superintending Engineer Third Circle should take early steps to have an estimate submitted - 2. The submission of the Completion Certificate should be expedited. 3. The Superintending Engineer States that Second Circle should take early steps to have this item completed the work is moved.

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.	
	Completion Report not submitted to the Examiner for works above Rs. 2,500								
4	Cuddapah Completing the roof of Talag Cutchery at Anantapur			1795 8069					
5	Kothuru First Class Talag Cutchery at Hanigum			2222 34066					
	Completion Report not submitted to the Examiner for works below Rs. 2,500								
6	Cuddapah			2 2105 2099					

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

Orders by Government.

over Estimate is brought to notice of Government.

The non-submission of these Completion Certificates is again brought to the notice of Government

The non-submission of these Completion Certificates is again brought

4 The Superintending Engineers Second and Third Circles should take early steps to have these items reviewed.

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								
	Stock								
7	Cuddapah		Limit of reserve			Balance at end of August.			
8	Kellore		1500			6880	6880		
						3786	2256		
	Deposits								
9	Cuddapah								
	Deputy Conservator of Forests								
	Tundial Rs 5400								

To the Supg. Engineer in Charge and
 through the Examiner P. W. Accounts

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.
to notice of Govern- ment	
These excesses over 5 The Superintending Engineer the limits sanctioned Second and Third Circles in G.O. No. 914 W dated should take steps to have 4 th April/81 are again these excesses reduced to brought to notice the sanctioned limit of Government.	
As there is no probability of this amount being utilized at present, the site for the work not having yet been settled this long standing item is brought to the notice of Government	6. The Superintending Engineer Third Circle will re- -port the cause of the delay in fixing the site for this building-

9. S. S. S. S.
 Examiner of P. W. Accounts,
 Madras.